



**SUFFOLK COUNTY
OFFICE OF THE COMPTROLLER
AUDIT DIVISION**

**Joseph Sawicki, Jr.
Comptroller**

**An Audit of
St. Christopher-Ottillie, Inc.
Emergency Housing Services Program
For the Period
July 1, 2003 through June 30, 2004**

**Audit Report No. 2009-08
Date Issued: November 12, 2009**

This report was prepared by:

The Suffolk County Comptroller's Office – Audit Division
Elizabeth Tesoriero, CPA, Executive Director of Auditing Services

Major contributors to this report were:

Stephen McMaster, Chief Auditor
Gary Trombino, Investigative Auditor
Eleni Vitaliotis, Auditor

Quality Assurance Review performed by:

Deborah Bollinger, Auditor

Joseph Sawicki, Jr.
Suffolk County Comptroller

TABLE OF CONTENTS

	<u>Page</u>
LETTER OF TRANSMITTAL.....	1
SUMMARY OF SIGNIFICANT FINDINGS.....	3
GENERAL INFORMATION	5
SCOPE AND METHODOLOGY	8
DETAILED RESULTS OF EXAMINATION	
County Funding.....	11
Compliance with Laws, Regulations and the County Contract	13
Internal Controls	20
SCHEDULES	
Schedule 1 Statement of Revenue, Expenses and Net Adjustment For the Period July 1, 2003 through June 30, 2004	24
Schedule 2 Statement of Reported and Audited Revenue For the Period July 1, 2003 through June 30, 2004	25
Schedule 3 Statement of Reported and Audited Expenses For the Period July 1, 2003 through June 30, 2004	26
APPENDICES	
APPENDIX A Auditee's Response to Audit	33
APPENDIX B Exit Conference Report and Audit and Control's Assessment of Auditee's Response to Audit	78

LETTER OF TRANSMITTAL

May 20, 2009

Hon. Joseph Sawicki, Jr.
Suffolk County Comptroller
Suffolk County Department of Audit and Control
H. Lee Dennison Executive Office Building
P.O. Box 6100
100 Veterans Memorial Highway
Hauppauge, NY 11788-0099

Dear Mr. Sawicki:

In accordance with the authority vested in the County Comptroller by the Suffolk County Charter (Article V), a performance audit was conducted of the Emergency Housing Services Program (County funded program) provided by St. Christopher-Ottillie, Inc. (Agency), having its principal administrative office at 1 Alexander Place, Glen Cove, New York. The Agency's contract to provide the Emergency Housing Services was administered by the Suffolk County Department of Social Services (Department).

Our audit focused upon the expenses and the revenues reported on the Agency's Homeless Shelter Provider Financial Statements for the July 1, 2003 through June 30, 2004 period. These Statements are the responsibility of the Agency's management. The objectives of our audit were as follows:

- To determine if the expenses reported by the Agency to the Department represent necessary and legitimate obligations of the Agency that were incurred and paid solely in the interest of the County funded program, pursuant to the contract and all applicable laws and regulations.
- To determine if the revenues reported by the Agency represent all payments made by the County for legitimate services provided by the Agency, pursuant to the contract; and that they include all other income that was recognized and received by the Agency on behalf of the County funded program.
- To determine if the Agency's revenue, recognized and received on behalf of the County Funded Program, matched the County funded program's expenses.

We conducted our audit in accordance with Government Auditing Standards issued by the Comptroller General of the United States. Such standards require that we plan and perform our audit to adequately assess those operations that are included in our audit scope.

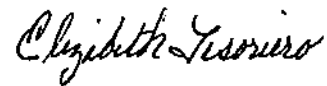
Further, these standards require that we understand the internal control structure of the Agency and its compliance with those laws, rules and regulations that are relevant to the operations included in our audit scope.

An audit includes examining, on a test basis, evidence supporting the transactions recorded in the accounting and operating records and applying such other auditing procedures, as we consider necessary in the circumstances. An audit also includes assessing the estimates, judgments and decisions made by management. We believe that our audit provides a reasonable basis for our findings and recommendations.

The accompanying Statement of Revenue, Expenses and Net Audit Adjustment and the related Statements (collectively referred to as the Statements) for the period July 1, 2003 through June 30, 2004 were prepared for the purpose of reporting revenues and reimbursable expenses resulting from the Agency's operation of the County funded program. As described in Note 1 (p. 27), the Statements were prepared in conformity with the accrual basis of accounting and the financial reporting requirements of the Suffolk County Department of Social Services' Reimbursable Cost Manual for Not-For-Profit Shelters (Reimbursable Cost Manual). The Reimbursable Cost Manual specifies the expenses that the County of Suffolk will and will not accept for reimbursement.

The audit identified material instances of noncompliance with regulations and contractual requirements and reportable internal control deficiencies. In addition, the Statements disclose that, for the period July 1, 2003 through June 30, 2004, the County funded program's revenue exceeded the related expenses in the amount of \$221,517 (Schedule 1, p. 24).

Respectfully,

A handwritten signature in cursive script, reading "Elizabeth Tesoriero".

Elizabeth Tesoriero, CPA
Executive Director of
Auditing Services

ET/SM

SUMMARY OF SIGNIFICANT FINDINGS

County Funding – As a result of our audit of the period July 1, 2003 through June 30, 2004, we determined that the Agency was overpaid \$221,517 by Suffolk County (Schedule 1, p. 24). The overpayment resulted primarily from the following audit adjustments:

- Reported costs in the amount of \$195,887 (Schedule 3, p. 26) were disallowed because they did not benefit the County funded program; were determined to be unreasonable and unnecessary; were not in accordance with the County Agreement; or were not sufficiently evidenced by supporting documentation.
- Unreported revenue in the amount of \$21,189 (Schedule 2, p. 25) was recognized because the Agency reported revenue that did not pertain to the County funded program; was not sufficiently evidenced by supporting documentation or was not reported in accordance with the County Agreement. In addition, the Agency did not duly disclose all program related revenue.
- The overpayment reflects a \$4,441 excess of reported revenue in the amount of \$2,250,138 (Schedule 2, p. 25), over reported expenses in the amount of \$2,245,697 (Schedule 3, p. 26) for the July 1, 2003 through June 30, 2004 period of audit.

Compliance with Laws, Regulations and Contracts – Our audit disclosed the following instances of noncompliance that are material to the subject matter and are required to be reported under government auditing standards (p. 13):

- Salaries/Wages Expense and the related Fringe Benefits Expense were over reported due to inappropriate charges to the County funded program (p. 13).
- Some reported Fringe Benefit Expenses were specifically prohibited by the Reimbursable Cost Manual (RCM), while others were not supported by sufficient documentation (p. 14).
- The Agency improperly reported a Capital Improvement as an expense of the audit period resulting in the overstatement of Repairs and Maintenance Expense (p. 15).
- Penalties and interest resulting from overdue property tax payments were inappropriately reported as Taxes-Real Estate (p. 16).
- Supplies Expense was over reported as a result of charges that were not supported by sufficient documentation (p. 17).
- The Agency inappropriately reported Purchase of Service Expense that did not benefit the County funded program (p. 17).

- The Agency inappropriately reported as Other Expense - Participant Related certain costs that did not benefit the County funded program or were not supported by sufficient documentation (p. 18).
- Estimates made by management relative to the distribution of Indirect Expenses between benefiting programs were not adequately supported by documentation (p. 19).

Internal Controls – Our review of internal controls disclosed the following reportable conditions (p. 20):

- The Agency reported expenses that were reimbursed through alternate sources of funding (p. 20).
- The Agency did not have adequate internal controls over estimates made by management and, as a result, certain reported Indirect Expenses were not equitably distributed between benefiting programs (p. 20).

GENERAL INFORMATION

St. Christopher-Ottile, Inc. (Agency) is a not-for-profit corporation that was organized in 1948 under the laws of the State of New York. The Agency provides a broad range of child and family services that extend from New York City to the east end of Long Island. In addition to the emergency housing services which are the subject of this audit, the Agency provides community-based preventative services; residential programs for children and adults with special needs; and foster care and adoption services. The Agency's principal administrative office is located at 1 Alexander Place, Glen Cove, New York. In December 2004, the Agency officially changed its name to SCO Family of Services.

The Agency entered into an agreement (County Contract) with the Suffolk County Department of Social Services (Department) to provide emergency housing services in facilities operated by the Agency for individuals and families without permanent housing. In addition to providing emergency housing, the Agency was required to assist referred families in the location of permanent housing, employment and childcare and to provide any necessary family and or individual counseling.

During the audit period, the Agency operated three types of congregate setting emergency shelters under the County Contract. Five Adult Family Shelters located in Riverhead, Deer Park, East Northport and North Babylon provided services primarily to clients age 21 and older with children. However, single female clients age 16 and older without children were also permitted to receive services at this type of shelter. One Youth Family Shelter located in Babylon housed female clients, age 16 to 20, who were single and either pregnant or parenting (typically with one child). One Youth Shelter located in Dix

Hills housed males and/or females, age 16 to 21.

The County Contract dictated that payment for services rendered to those individuals, who were authorized by the Department to receive such services, would be on a fee for service basis. As such, the Agency would be paid a per diem rate multiplied by the number of days each client was housed in one of the Agency's emergency shelters less any client contributions assessed by the Department for those clients who were financially able to contribute a fee toward the cost of their services. The Agency was responsible for collecting any such fees and using the fees as an offset against the Agency's operating expenses. The audit period per diem rate in the amount of \$79.94 was determined for each shelter operated by the Agency based on the Department's review of the proposed Agency budget and the Agency's prior period reported expenses.

The Agency also operated a Supportive Residence for Homeless Mothers with Children Program located in Deer Park. This transitional shelter program was established pursuant to the County Contract to assist mothers in achieving economic self sufficiency and housing permanency. The County Contract dictated that payment for these services would be made based on a special monthly restricted room and board rate of \$1,500 per mother and child with \$300 for each additional child. Each approved family's placement in this program was limited to a period of 18 months unless extended by special approval from the Department.

The County Contract directed that, if at the end of each contract year the Agency's allowable costs were less than the revenue received, the Agency would be obligated to refund the overage to the County. Alternatively, if the Agency's allowable costs exceeded the revenue received, the deficit could be carried forward and a percentage applied to any refund

of overpayment in the following contract year. The County of Suffolk, Department of Social Services Reimbursable Cost Manual for Not for Profit Shelters (Reimbursable Cost Manual) specifies those costs that are allowable and states that costs must be reasonable, necessary and directly related to an adequate program for homeless clients.

SCOPE AND METHODOLOGY

To accomplish the objectives, as stated in the Letter of Transmittal (page 1), we performed the following work:

- We examined the County Contract and the Reimbursable Cost Manual to determine the rules, regulations and other compliance requirements that are related to the audit objectives.
- We interviewed the Department's personnel responsible for oversight of the County funded program and determined the procedures utilized by the Department relative to the receipt and processing of service billings submitted by the Agency pursuant to the County Contract.
- We interviewed the Agency's personnel responsible for the authorization, processing, payment and recording of payroll and other-than-personnel expenses related to the County funded program to determine those internal controls that were instituted by the Agency to ensure that reported expenses were in compliance with the requirements of the County Contract and the Reimbursable Cost Manual.
- We interviewed the Agency's personnel responsible for the billing, processing, receiving and recording of revenue related to the County funded program to determine those internal controls that were instituted by the Agency to ensure that reported revenues were in compliance with the requirements of the County Contract and the Reimbursable Cost Manual.
- We reconciled each expense classification's account balance recorded in the Agency's general ledger (GL) to the corresponding expense classification account balance reported by the Agency on the Homeless Shelter Provider Financial Statements.
- We scanned the transactions recorded in the Agency's general ledger expense accounts established for the County funded program and selected for audit testing those transactions that were determined to be individually significant transactions or unusual transactions when considering the nature of the account classification. In addition, transactions were also randomly selected from certain significant account balances. To determine if the selected transaction represented a necessary and legitimate obligation of the Agency that was incurred and paid solely in the interest of the County funded program, pursuant to the County Contract and all applicable laws and regulations, the following procedures were performed:

- We examined vendor receipts, vendor invoices, vendor statements, employee time sheets, payroll records, employee personnel files and any other available documentation supporting the audit selections.
- We examined cancelled checks and bank statements, verifying that payment for the selected transaction was actually made and that check information (date, amount, and payee) agreed with the information as reflected in the Agency's General Ledger.
- We determined if the selected transaction was an allowable and reimbursable expense pursuant to the Reimbursable Cost Manual and the County Contract.
- We determined if the selected transaction was reasonable, necessary, directly related to the operation of the County funded program, and provided a benefit to the County funded program's clients.
- We reconciled the County funded program's revenue reported on the Homeless Shelter Provider Financial Statements to the Department's records of revenue payments made to the Agency for services rendered pursuant to the County Contract during the audit period.
- Utilizing the Department's records of revenue payments, we randomly selected 8% of the County funded program's homeless clients housed by the Agency during the period of audit for audit testing. To determine if the revenues reported by the Agency represent all payments made by the County for legitimate services provided by the Agency pursuant to the County Contract, we performed the following procedures:
 - We reviewed the case management file for each of the County funded program's clients selected for testing to ensure that the file contained case record documentation such as an Independent Living Plan, a Shelter Intake Assessment, Permanent Housing Search documentation, violations of the "Client Rules of Conduct and Rules Infraction Procedure" and notations concerning case management activities.
 - We reviewed each selected client's Emergency Housing Sign-in Sheet to ensure that the recorded client name and period of stay agreed to the corresponding information recorded in the Department's records of revenue payments.
 - We agreed the selected client's signature on the Emergency Housing Sign-in Sheet to the signature found on correspondence in the client's case management file.

- We reviewed grants, donations and any other sources of funding received by the Agency to determine if they pertained to the County funded program.

We utilized a risk-based approach when selecting activities to be audited. This approach focuses our audit efforts on activities that have been identified through a preliminary survey as having the greatest probability for needing improvement. Consequently, by design, finite audit resources are used to identify where and how improvements can be made. Thus, little effort is devoted to reviewing activities that may be relatively efficient or effective. As a result, our audit reports are prepared on an "exception basis." This report, therefore, highlights those areas needing improvement and does not address activities that may be functioning properly.

DETAILED RESULTS OF THE EXAMINATION

County Funding

Our audit disclosed that audited program revenue in the amount of \$2,271,327 exceeded audited expenses in the amount of \$2,049,810 resulting in an amount due Suffolk County of \$221,517 (Schedule 1, p. 24).

During the period of audit, the Agency reported total program revenue of \$2,250,138. The audit determined that the Agency's total program revenue was \$2,271,327, resulting in a \$21,189 understatement of revenue (Schedule 2, p. 25); details are as follows:

- Suffolk County per diem payments reported by the Agency exceeded the total payments actually made by the County, as reflected in the Department's payment records, resulting in over reported revenue in the amount of \$8,792.
- The Agency did not report \$1,370 of Other Applied Income that was paid by the Department for services that were provided by one of the County funded program's facilities during the period of audit. As a result, the audit recognized \$1,370 of under reported revenue.
- The Agency did not report \$5,196 of required homeless shelter client contributions. The Department determines if, and how much, clients are financially capable of contributing toward the cost of shelter; a required client contribution is then established. The Agency failed to report the required client contributions resulting in under reported revenue in the amount of \$5,196.
- The Agency did not report \$56,179 of revenue that was received pursuant to the Agency's Breakfast and Lunch Program. We found that this revenue pertained to food purchased for the County funded program, and as such, should have been reported as program income.
- The audit disclosed \$3,450 of contributions/donations that were restricted to certain work performed at a facility that was not utilized by the County funded program. Since the associated expenses were reported for the County funded program, audit adjustments were made to both reported Other Income and the associated reported Expenses (see finding 7, p. 18 for the related expense adjustment).

- The Agency reported as income of the program, \$3,485 of contributions/donations that were used by the Agency to reimburse reported Other Expenses – Participant Related. Since these contributions were used to offset program expenses, an audit adjustment was made to decrease reported income by \$3,485 and a corresponding audit adjustment was made to Other Expenses – Participant Related (see finding 9, p. 20 for the related expense adjustment).
- The audit disclosed \$829 of contributions/donations that were restricted to certain reported expenses that we found were not adequately substantiated by supporting documentation. As a result, audit adjustments were made to both reported Other Income and the associated Expenses (see finding 7, p. 18 for the related expense adjustment).
- The Reimbursable Cost Manual States that the Agency may contribute \$25,000 per year to a Capital Reserve Fund to accumulate funds for building or capital acquisition, capital improvements, renovation, alteration, major renovations or for any other purpose approved by the Department in advance. Each annual contribution to the fund has a four-year expenditure period, during which time the funds must be spent or returned to the County. Contributions made to these funds must be reported as an offset to the revenue reported for the County funded program during the period in which the contribution was made. However, we found that the Agency improperly recorded the Capital Reserve Fund contribution as Repairs and Maintenance Expense. As a result, audit adjustments were made to both the associated reported revenues and expenses (see finding 3, p. 15 for the related expense adjustment).

During the period of audit, the Agency reported total program expenses of \$2,245,697. The audit determined that the Agency's allowable program expenses were \$2,049,810, resulting in disallowed expenses of \$195,887 (Schedule 3, p. 26). Details concerning disallowed expenses are included in the Compliance and Internal Control sections of the audit report.

Compliance with Laws, Regulations and the County Contract

Our audit disclosed the following instances of noncompliance that are material to the subject matter and are required to be reported under Government Auditing Standards:

Salaries/Wages Expense and the related Fringe Benefits Expense were over reported due to inappropriate charges to the County funded program. Audit testing revealed the following inappropriate charges to Salaries/Wages Expense:

- The Agency is contractually required to maintain staff positions and salaries identical to those indicated in the Agency's budget as approved by the Department. However, the Agency reported salaries/wages associated with a job title that was not included in the approved budget. As a result, \$3,793 of reported Salaries/Wages Expense and \$897 of the related fringe benefits expenses were disallowed.
- According to Chapter 277 of the Laws of Suffolk County twenty-four-hour-per-day supervision of residents must be provided by congregate site emergency shelter facilities that are funded by the County. However, we found that the Agency inappropriately permitted their employees to sleep during the overnight work shift. We determined that this practice does not constitute supervision as required by the Laws of Suffolk County and does not promote the health and safety of the County funded program's homeless clients. As a result, \$67,164 of reported Salaries/Wages Expense and \$15,878 of the related fringe benefits expenses were disallowed.
- The Agency was contractually required to maintain accounting records on an accrual basis with proof of payment required in the subsequent accounting period. However, we found that one of the paychecks accrued by the Agency was not paid in the subsequent period's first payroll; as a result, \$315 of reported Salaries/Wages Expense and \$74 of the related Fringe Benefits Expense were disallowed.

Recommendation 1

To be in compliance with the County Contract, the Agency's staff positions and salaries should not deviate from those contained in the Agency's approved budget. In addition, the Agency should strengthen its review process to ensure that Salary/Wage Expenses charged to the County funded program are reasonable and necessary program costs

and that the amount of expense charged is commensurate with the level of services the Agency's employees provide to the County funded program.

Some reported Fringe Benefit Expenses were specifically prohibited by the Reimbursable Cost Manual (RCM), while others were not supported by sufficient documentation. The RCM dictates that the reimbursement of accrued benefits not paid (i.e. vacation and sick pay) is not allowable until the year actually paid. However, we found that the Agency reported \$5,259 of such Fringe Benefit Expenses. As a result, an audit adjustment was made to reduce reported Fringe Benefit Expense accordingly.

In addition, the audit disclosed that the Agency accumulated Fringe Benefit Expenses in Agency-wide control accounts. Each program's proportionate share of Agency-wide Fringe Benefit Expenses was determined by applying a rate of 24.58 % to each program's reported Salaries/Wages. However, although the Agency was contractually required to maintain full and complete records of services under the Agreement for a period of seven years, the Agency did not provide us with any documentation supporting the derivation of the Fringe Benefit allocation rate of 24.58%. Audit allocation of these Fringe Benefit Expenses based on reasonable allocation criteria (i.e. total Fringe Benefit Expenses as a % of total Salaries/Wages Agency-wide) revealed that the Agency did not equitably distribute these expenses between the benefiting programs. As a result, \$3,488 of reported Fringe Benefit Expense was disallowed.

Recommendation 2

The Agency should report only those expenses that are in compliance with the

requirements of the Reimbursable Cost Manual. In addition, the Agency should ensure that all documentation supporting the expenses reported for the County funded program is secured and retained for a period of seven years as required by the County Contract.

The Agency improperly reported a Capital Improvement as an expense of the audit period resulting in the overstatement of Repairs and Maintenance Expense.

According to the Reimbursable Cost Manual, renovations or alterations that are necessary to comply with the client's needs or to protect their health and safety and other capital expenditures for minor renovations work are allowable as depreciation charges over the useful life of the renovation. Yet, the Agency reported the full cost of an improvement made to a Suffolk County facility as Repairs and Maintenance Expense. As such, \$4,600 of reported Repairs and Maintenance Expense was reclassified as Depreciation Expense and pro-rated over the useful life of the renovation resulting in a disallowance of \$4,600 for Repairs and Maintenance Expense and an additional allowance of \$920 for Depreciation and Amortization.

In addition, the Reimbursable Cost Manual allows contributions to a Reserve Fund for the purpose of building or capital acquisition, capital improvements, renovation, alteration, major repairs, or for any other purpose approved by the Department in advance. The Agency may contribute up to \$25,000 of excess revenue over allowable expenditures to the fund each year. Each year's reserve fund contribution must be spent within four years or returned to the County. Although this contribution must be recorded as an adjustment (reduction) to reported revenue, we found that the Agency improperly recorded the

contribution as Repairs and Maintenance Expense. As such, \$25,000 of reported Repairs and Maintenance Expense was reclassified as Program Revenue resulting in a disallowance of \$25,000 for Repairs and Maintenance Expense and a corresponding reduction to Reported Revenue (see County Funding, p. 12 for the related revenue adjustment).

Recommendation 3

Renovations or alterations which are considered allowable pursuant to the Reimbursable Cost Manual, should be pro-rated over the useful life of the renovation or alteration and recognized as Depreciation Expense rather than expensed in the period in which the work is performed. In addition, contributions to the Reserve Fund must be reported as a reduction to revenue on Schedule E of the Homeless Shelter Provider Financial Statements.

Penalties and interest resulting from overdue property tax payments were inappropriately reported as Taxes-Real Estate. The Reimbursable Cost Manual dictates that costs resulting from violations of or failure to comply with Federal, State and/or Local laws and regulations are not allowable. However, we found that the Agency reported penalties and interest resulting from the late payment of property taxes for a County funded facility. As a result, \$364 of reported Taxes-Real Estate Expense was disallowed.

Recommendation 4

The Agency should pay their property taxes on a timely basis to avoid penalties and interest. In addition, to comply with Reimbursable Cost Manual requirements, the Agency must not report costs resulting from violations of or failure to comply with Federal, State

and/or Local laws and regulations.

Supplies Expense was over reported as a result of charges that were not supported by sufficient documentation. Although the Agency was contractually required to maintain full and complete records of services under the Agreement for a period of seven years, the Agency did not provide supporting documentation substantiating that \$1,099 of reported expense was directly related to the County funded program. Consequently, this amount was disallowed.

Recommendation 5

The Agency should retain all documentation supporting the expenses reported for the County funded program for period of seven years, as contractually required.

The Agency inappropriately reported Purchase of Service Expense that did not benefit the County funded program. The Reimbursable Cost Manual dictates that only those costs that are determined by the County of Suffolk to be reasonable, necessary and directly related to the program for homeless clients are allowable. However, the audit disclosed that the Agency reported \$12,457 of expenses relating to a Food Service contract that pertained to another program. As a result, \$12,457 of reported Purchase of Service Expense was disallowed.

Recommendation 6

Only those expenses that are reasonable, necessary and directly related to the program

for homeless clients should be reported for the County funded program.

The Agency inappropriately reported as Other Expense - Participant Related, certain costs that did not benefit the County funded program or were not supported by sufficient documentation. The Reimbursable Cost Manual mandates that to be allowable costs be reasonable, necessary and directly related to an adequate program for homeless clients, as determined by the County of Suffolk. However, review of source documents supporting reported Other Expense – Participant Related revealed that the cost of repairs performed on a facility that was occupied by individuals who were not funded pursuant to the County Contract were inappropriately reported by the Agency. As a result, \$3,450 of reported Other Expense – Participant Related was disallowed.

In addition, although the Agency was contractually required to maintain full and complete records of services under the Agreement for a period of seven years, the Agency did not provide supporting documentation relative to an Other Expense – Participant Related transaction in the amount of \$829. Consequently, this amount was disallowed.

It should be noted that the aforementioned disallowed costs were also reimbursed to the Agency through alternate sources of funding such as private donations, grants etc. As a result, since this funding was reported as Other Income for the County funded program, an audit adjustment was necessary to reduce reported Other Income accordingly (see County Funding, p. 12, for the related revenue adjustments)

Recommendation 7

Documentation supporting all expenses reported for the County funded program must

be retained for a period of seven years as required by the County Contract. In addition, only those expenses that are reasonable and necessary for the program should be reported.

Estimates made by management relative to the distribution of Indirect Expenses between benefiting programs were not adequately supported by documentation. Although the Agency was contractually required to maintain full and complete records of services under the Agreement for a period of seven years, the Agency did not provide supporting documentation substantiating that the method utilized to distribute Agency-wide Administration Expenses between the benefiting programs was reasonable and most accurately approximated each program's actual usage. The audit compared the allocation rate utilized by the Agency to an audit allocation of Agency-wide Administration Expenses based on reasonable allocation criteria (i.e. total reported Direct Expenses of the County funded program as a % of total Agency-wide Direct Expenses) and determined that the Agency did equitably distribute these expenses between the benefiting programs.

However, since the audit disallowed certain Direct Expenses of the County funded program, it was necessary to disallow \$13,116 of the related Administration Expenses.

Recommendation 8

Documentation supporting all expenses reported for the County funded program must be retained for a period of seven years as required by the County Contract.

Internal Controls

Our review of the Agency's internal controls that are material to the subject matter disclosed the following deficiencies that are required to be reported under Government Auditing Standards:

The Agency reported expenses that were reimbursed through alternate sources of funding. Our examination disclosed the following:

- The Agency reported \$3,370 of Supplies Expense that was also reimbursed to the Agency through alternate sources of funding such as private donations, grants etc. As a result, \$3,370 of reported Supplies Expense was disallowed.
- The Agency reported \$10,021 of Depreciation and Amortization Expense that was also reimbursed to the Agency through alternate sources of funding such as private donations, grants etc. As a result, \$10,021 of reported Depreciation and Amortization Expense was disallowed.
- The Agency reported \$3,485 of Other Expense – Participant Related that was also reimbursed to the Agency through alternate sources of funding such as private donations, grants etc. We found that the associated funding was reported as Other Income for the County funded program. As a result, \$3,485 of reported Other Expense – Participant Related was disallowed and the related reported Other Income was reduced accordingly (see County Funding, p. 12 for the related revenue adjustment).

Recommendation 9

To prevent duplicate reimbursement of the Agency's expenses, the Agency must not include in expenses reported to the County those costs that are reimbursed through alternate sources of funding.

The Agency did not have adequate internal controls over estimates made by management and, as a result, certain reported Indirect Expenses were not equitably

distributed between benefiting programs. Indirect or Administrative Expenses that are not directly attributable to one specific program, but benefit a multitude of programs, should be distributed between the benefiting programs utilizing a method of allocation that is reasonable and most accurately approximates each program's actual usage.

The audit disclosed that the Agency accumulated Program Administration Expenses by expense classification in a designated cost center. Each program's proportionate share of the cost center's total expenses, by expense classification, was determined based on each program's % of direct budgeted expenses to the total direct budgeted expenses of all benefiting programs. However, we found that the Agency's allocation methodology did not include all benefiting programs, did not adjust budgeted expenses to actual direct expenses and the resulting allocation rate did not agree to the actual rate used to distribute the expenses.

Audit allocation of Program Administration Expenses based on reasonable allocation criteria (i.e. total audited Direct Expenses of the County funded program as a % of total Direct Expenses of all benefiting programs) revealed that the Agency did not equitably distribute these expenses between the benefiting programs. As a result, \$22,148 of reported Program Administration Expense was disallowed.

Recommendation 10

Indirect or Administrative Expenses that are not directly attributable to one specific program, but benefit a multitude of programs, should be distributed between the benefiting programs utilizing a method of allocation that is reasonable and most accurately approximates each program's actual usage. The allocation methodology must be adjusted when necessary to reflect changing conditions within the Agency. In addition, the allocation

methodology and the resulting allocation rate must be evidenced by written documentation which is secured and retained for a period of seven years as required by the County Contract.

This report is intended solely for the information and use of the Agency's Board of Directors and management, and responsible Suffolk County officials and is not intended to be used by anyone other than these specified parties.

SCHEDULES

Note: The accompanying schedules are an integral part of this report and should be read in conjunction with the Letter of Transmittal (p.1)

Schedule 1

**St. Christopher-Ottillie, Inc.
Statement of Revenue, Expenses and Net Audit Adjustment
For the Period July 1, 2003 through June 30, 2004**

<u>Notes</u>	<u>Description</u>	<u>Audited Amount</u>
	Audited Program Revenue (Schedule 2)	\$ 2,271,327
	Audited Expenses (Schedule 3)	<u>2,049,810</u>
	Total Amount Due to Suffolk County	<u>\$ 221,517</u>

See Notes to Schedules (p. 27)

Schedule 2

St. Christopher-Otilie, Inc.
Statement of Reported and Audited Revenue
For the Period July 1, 2003 through June 30, 2004

<u>Notes</u>	<u>Description</u>	<u>Amount Reported</u>	<u>Amount Audited</u>	<u>Amount Over (Under) Reported</u>
(2)	Suffolk County Per Diem Funding	\$ 2,207,688	\$ 2,198,896	\$ 8,792
(3)	Other Per Diem Revenue/Client Contributions	-	5,196	(5,196)
(4)	Other Income	8,629	865	7,764
(5)	Breakfast & Lunch Income	-	56,179	(56,179)
(6)	Other Applied Income-Grace House	33,821	35,191	(1,370)
Less: Current Period Offsets to Revenue:				
(7)	Capital Reserve Fund	-	(25,000)	25,000
Total Revenues		<u>\$ 2,250,138</u>	<u>\$ 2,271,327</u>	<u>\$ (21,189)</u>

See Notes to Schedules (p. 27)

Schedule 3

St. Christopher-Otilie, Inc.
Statement of Reported and Audited Expenses
For the Period July 1, 2003 through June 30, 2004

<u>Notes</u>	<u>Description</u>	<u>Amount Reported</u>	<u>Amount Audited</u>	<u>Amount Over (Under) Reported</u>
(8)	Salaries/Wages	\$1,269,984	\$ 1,198,712	\$ 71,272
(9)	Fringe Benefits	308,971	283,375	25,596
	Professional Fees	5,861	5,861	-
	Consultant Fees	1,993	1,993	-
	Rent - Building	32,684	32,684	-
	Rent - Vehicles/Equipment	4,888	4,888	-
(10)	Repairs & Maintenance	114,325	84,725	29,600
	Utilities	61,591	61,591	-
	Telephone	16,286	16,286	-
	Advertising	1,931	1,931	-
	Travel	3,190	3,190	-
	Food	77,858	77,858	-
(11)	Taxes-Real Estate	3,585	3,221	364
(12)	Supplies	76,821	72,352	4,469
	Office Expense	16,662	16,662	-
	Interest-Buildings Mortgage	44,353	44,353	-
(13)	Depreciation & Amortization	64,818	55,717	9,101
	Insurance	68,900	68,900	-
	Conference, Dues and Subscriptions	3,718	3,718	-
	Licenses & Permits	284	284	-
(14)	Purchase of Service	47,353	34,896	12,457
(15)	Other Expense-Participant Related	19,641	11,877	7,764
(16)	Program Administration Adjustment		(22,148)	22,148
(17)	Agency Administration Adjustment		(13,116)	13,116
	Total Expenditures	\$2,245,697	\$ 2,049,810	\$ 195,887

See Notes to Schedules (p. 27)

Notes to Schedules

St. Christopher-Ottillie, Inc.

- (1) Basis of Accounting: The Agency reported expenses and revenues based on the accrual basis of accounting and the financial reporting requirements of the Suffolk County Department of Social Services (Department) Reimbursable Cost Manual for Not-For-Profit Shelters (Reimbursable Cost Manual). The costs the Department will and will not accept as allowable costs are cited in the Reimbursable Cost Manual.
- (2) Suffolk County Per Diem Funding is the amount paid to the Agency for services rendered pursuant to its contract with Suffolk County. The Agency is paid on a fee for service basis at a per diem rate multiplied by the number of days each client is housed less any client contributions assessed by the Department (See Note 3). The per diem rate was established by the Department based on a proposed Agency budget and review of the Agency's prior period reported expenses. We found that total per diem payments made by the Department in the amount of \$2,198,896 were \$8,792 less than the per diem payments reported by the Agency.
- (3) The adjustment to Other Per Diem Revenue/Client Contributions represents amounts due from clients who have been determined by the Department to be financially capable of contributing to the cost of services rendered. The Agency is responsible for collecting this contribution each month from the clients. However, we found that the Agency did not report the receipt of any client contributions for the period of audit. As a result, the audit recognized \$5,196 of the amount due from the clients as determined by the Department.
- (4) Reported Other Income includes contributions/donations that were used by the Agency to reimburse reported Other Expenses – Participant Related. We determined that some of the related expenses did benefit the County funded program and should therefore be offset against those expenses. The Department determines the Agency's per diem reimbursement rate based on total allowable expenses, as required by the County Contract's rate setting methodology. However, the methodology does not offset allowable expenses with related alternate sources of funding. Therefore, to prevent an overstatement of total allowable expenses and the resulting per diem reimbursement rate, we disallowed the offsetting Other Income and the related reported expenses (See Note (15)).

The dollar amount of this disallowance, in addition to other adjustments related to offsetting Other Income and the associated disallowed Other Expenses – Participant Related, are as follows:

Offsetting revenue related to allowable reported expenses.	\$3,485
Offsetting revenue associated with the cost of repairs performed at a facility that was not funded by the County funded program.	3,450

Notes to Schedules

St. Christopher-Ottillie, Inc.

- (4) (Cont'd)
Offsetting revenue associated with expenses that were disallowed
due to the lack of sufficient supporting documentation 829
- Total Disallowed Other Income \$7,764
- (5) The adjustment to Breakfast and Lunch Income represents grant revenue that was received pursuant to the Agency's Breakfast and Lunch Program. We found that this revenue pertained to food purchased for the County funded program and as such should have been reported as program income. As a result, the audit recognized \$56,179 of Breakfast and Lunch Income.
- (6) The adjustment to Other Applied Income – Grace House consists of per diem payments that were made by the Department in the amount of \$1,370 but were not reported by the Agency.
- (7) The adjustment to Capital Reserve Fund represents a \$25,000 annual contribution to the fund that was inappropriately expensed by the Agency during the period of audit. The Reimbursable Cost Manual states that the Agency may contribute a maximum of \$25,000 per year to a Capital Reserve Fund to accumulate funds for building or capital acquisition, capital improvements, renovation, alteration or for any other purpose approved by the Department in advance. The Agency has a four year period in which to spend or return the funds to the County. We found that although contributions made to the fund must be reported as an offset to the County funded program's reported revenue during the period in which the contribution was made, the Agency inappropriately reported the contribution as Repair and Maintenance Expense. As a result, the contribution was reclassified accordingly (See Note (10)).
- (8) The adjustment to Salaries/Wages Expense consists of the following disallowed expenses:
- | | |
|---|-----------------|
| Excess salary paid over budget for certain job classifications | \$3,793 |
| Wages paid for the overnight shift during which employees
were permitted to sleep. | 67,164 |
| Accrued expenses that were never paid | <u>315</u> |
| Total Disallowed Salaries/Wages | <u>\$71,272</u> |

Notes to Schedules

St. Christopher-Ottillie, Inc.

- (9) The Fringe Benefit adjustment consists of the following disallowed expenses:

Fringe benefits associated with disallowed salaries	\$16,849
Lack of sufficient supporting documentation	3,488
Accrued vacation/sick pay that is not reimbursable until the year actually paid	<u>5,259</u>
Total Disallowed Fringe Benefits	<u>\$25,596</u>

- (10) The Repairs and Maintenance adjustment consists of the following disallowed expenses:

Land improvements incorrectly expensed rather than depreciated – See Note (13)	\$4,600
Capital Reserve Fund contributions that were incorrectly expensed rather than reported as offsetting revenue – See Note (7)	<u>25,000</u>
Total Disallowed Repairs and Maintenance Expense	<u>\$ 29,600</u>

- (11) The Taxes-Real Estate adjustment consists of disallowed penalties and interest in the amount of \$364 resulting from the non-payment of property taxes.

- (12) The Supplies Expense adjustment consists of the following disallowed expenses:

Expenses reimbursed by contributions/donations	\$3,370
Lack of sufficient supporting documentation	<u>1,099</u>
Total Disallowed Supplies Expense	<u>\$4,469</u>

- (13) The Depreciation & Amortization adjustment consists of the following disallowed expenses:

Expenses reimbursed by contributions/donations	\$10,021
Adjustment to recognize depreciation on land improvements that were incorrectly expensed – See Note (10)	<u>(920)</u>
Total Disallowed Depreciation & Amortization Expense	<u>\$9,101</u>

- (14) The Purchase of Service adjustment consists of \$12,457 of disallowed expenses for a food service program that did not benefit the County funded program.

Notes to Schedules

St. Christopher-Otilie, Inc.

- (15) The Other Expense – Participant Related adjustment consists of the following disallowed expenses; associated offsetting revenue was also adjusted (See Note 4):

Expenses reimbursed by contributions/donations	\$3,485
The cost of repairs performed at facilities that were not occupied by DSS authorized clients	3,450
Lack of sufficient supporting documentation	<u>829</u>
Total Disallowed Other Expense	<u>\$7,764</u>

- (16) Certain reported direct program expense classifications included indirect Program Administration Expense account balances that were incorrectly allocated to the County funded program. Each program's proportionate share of the cost center's total expenses, by expense classification, was determined based on the each program's % of direct budgeted expenses to the total direct budgeted expenses of all benefiting programs. However, the Agency's allocation methodology did not include all benefiting programs, did not adjust budgeted expenses to actual direct expenses and the resulting allocation rate did not agree to the actual rate used to distribute the expenses. As a result, \$22,148 of reported Program Administration Expense was disallowed from the following reported expense classifications:

<u>Expense Classification</u>	<u>Amount</u>	<u>Expense Classification</u>	<u>Amount</u>
Salaries/Wages	\$11,763	Travel	\$4
Fringe Benefits	\$2,505	Supplies	\$283
Professional Fees	\$34	Office Expense	\$1,094
Rent - Vehicles, Equipment	\$671	Interest - Building Mortgage	\$1,267
Repairs & Maintenance	\$783	Depreciation & Amortization	\$1,098
Utilities	\$697	Insurance	\$669
Telephone	\$1,224	Conferences/Dues & Subs	\$24
Advertising	\$6	Purchase of Service	\$26

- (17) Reported Agency Administration Expenses included indirect expenses that were allocated to the County funded program based on a methodology that lacked sufficient supporting documentation. The audit allocation of these expenses based on reasonable allocation criteria (i.e. the County funded program's proportionate share of Agency-wide direct program expenses) revealed that the expenses were equitably distributed to the County funded program. However, since certain direct program expenses were disallowed by the audit, an audit adjustment was necessary to disallow \$13,116 of the related Agency Administration Expenses from the following expense classifications:

Notes to Schedules

St. Christopher-Ottile, Inc.

(17) (Cont'd)

<u>Expense Classification</u>	<u>Amount</u>	<u>Expense Classification</u>	<u>Amount</u>
Salaries/Wages	\$7,694	Travel	\$49
Fringe Benefits	\$1,998	Supplies	\$135
Professional Fees	\$324	Office Expense	\$238
Rent – Building	\$19	Interest - Building Mortgage	\$200
Rent - Vehicles, Equipment	\$115	Depreciation & Amortization	\$455
Repairs & Maintenance	\$87	Insurance	\$986
Utilities	\$142	Conferences/Dues & Subs	\$108
Telephone	\$140	Purchase of Service	\$417
Advertising	\$9		

APPENDICES

APPENDIX A

See Audit & Control's
Comments (p. 78)



SCO Family of Services

Caring for People • Committed to Family • Connected to Community

Finance Department

One Alexander Place

Glen Cove, New York 11542

T 516.759.1844 or T 718.895.2555 F 516.769.6921

August 24, 2009

Ms. Elizabeth Tesoriero
Executive Director of Auditing Services
Office of the County Comptroller
H. Lee Dennison Building
100 Veterans Highway
Hauppauge, NY 11788-0099

Dear Ms. Tesoriero:

SCO Family of Services has reviewed the draft report on the results of the Office of the Comptroller's audit of the Emergency Housing Services Program for the period July 1, 2003 through June 30, 2004 and would like to address the following disallowances:

1 – Overnight Shift Staff

1.

A budget was presented to the Department of Social Services to determine a rate as each shelter was opened. The staffing in these budgets was based upon overnight staff working from 8pm to 8am. During the hours of 12am and 6am, the staff was permitted to sleep and was paid a flat rate of \$30 for these hours. Although they were permitted to sleep, they were responsible to handle anything that occurred in the house, including intakes and emergencies of any type. There was 24-hour supervision. At no time was the shelter left unsupervised.

Documentation for the Suffolk County contract renewal in 2002 was submitted to the Department of Social Services and it included the enclosed Program and Administrative Personnel Forms (Attachment #1). These forms show the hours worked for each staff person. The hours were listed as 8pm – 8am, 30 hours per week plus 5 overnights for anyone working an overnight shift. It is obvious that staff was not paid 12 hours for the shift. The Department of Social Services approved this schedule and it was included in the executed contract. The contract was renewed again in 2006.

SCO Family of Services received a letter (Attachment #2) in June 2007 from Kimberly Staub, Division Administrator, Housing and Adult Services stating that the above staffing pattern was not acceptable. Within two months of receipt of this letter the staffing schedule was changed to provide a full time overnight shift.

SCO Family of Services was not reimbursed during 2003 – 2004 for full time overnight coverage. The money expended during this period was used directly for the benefit of Suffolk County Homeless Shelter consumers, and as such, SCO Family of Services strongly believes this expense should not be disallowed.

APPENDIX A (Cont'd)

See Audit & Control's
Comments (p. 78)

2 – Salaries Exceeding Budget

Managers

2. A The preparation of SCO Family of Services' 2003-2004 Suffolk County Homeless Shelter Budget that was submitted to the Department of Social Services was based on 2002-2003 actual expenditures with an across the board percentage increase.

These actual expenditures included less than two months of expenditures for Dotty's House, which opened in May 2003; understating the 2003-2004 budget for a full year of expense for Dotty's House.

The addition of Dotty's House required additional Manager position staff for start-up as well as on an ongoing basis. This need was not included in the 2003 -2004 budget

David Mohr, Chief Accountant, Suffolk County Department of Social Services has approved a retroactive increase to the 2003-2004 Homeless Shelter budget for the amount of the disallowed salaries and fringe benefits for Managers (Attachment #3).

In light of the above, we are requesting that the salary disallowance for Managers (\$27,541), as well as all related fringe benefits (\$6,511) and admin be reversed.

Program Directors

2. A The preparation of SCO Family of Services' 2003-2004 Suffolk County Homeless Shelter Budget that was submitted to the Department of Social Services was based on 2002-2003 actual expenditures with an across the board percentage increase.

These actual expenditures included less than two months of expenditures for Dotty's House, which opened in May 2003; understating the 2003-2004 budget for a full year of expense for Dotty's House.

The addition of Dotty's House required additional Program Director staff for start-up as well as on an ongoing basis. This need was not included in the 2003 -2004 budget

David Mohr, Chief Accountant, Suffolk County Department of Social Services has approved a retroactive increase to the 2003-2004 Homeless Shelter budget for the amount of the disallowed salaries and fringe benefits for Program Directors (Attachment #3).

In light of the above, we are requesting that the salary disallowance for Program Directors (\$15,517), as well as all related fringe benefits (\$3,668) and admin be reversed.

APPENDIX A (Cont'd)

See Audit & Control's
Comments (p. 78)

Quality Assurance

2. B Amy Carine was employed by SCO Family of Services to perform Quality Assurance for the agency. She spent a portion of her time during 2003-2004 doing this for the Suffolk County Homeless Shelters. She was asked to do this in the shelters to ensure quality of care and compliance with all contract and accrediting agency regulations.

Attached are some examples of the work that was done for the shelters (Attachment #4).

It was felt to achieve an objective opinion it would be beneficial to have this done by an impartial party; not the Program Director.

We feel that this cost was incurred trying to improve care to Suffolk County consumers and should not be disallowed (\$3,793 salary plus fringe benefits of \$897 and related admin).

Child Care Worker

2. C The three employees (Monique Demory, Theresa Lanier and Lexoune Marccellin) that were disallowed had been reported as Child Care Workers in error. The Homeless Shelters do not utilize Child Care Workers. These employees were Counselors. We are requesting that the salary disallowance of \$534 as well as fringe benefits of \$126 and related admin be reversed.

3 – Administrative Expenses

3. Administrative costs of \$17,193 have been disallowed, based on 8.0827% of total disallowed costs of \$212,714. Reversal of all of our issues would reduce this amount by \$11,447 to \$5,746. We feel that reversing this remaining adjustment would not affect the admin to direct cost ratio enough to warrant an adjustment. In addition, we feel that SCO Family of Services' administrative cost to direct cost ratio is already so low (12% under the cap of 20%) that this adjustment would be punitive.

SCO Family of Services is requesting an exit conference at your earliest convenience to discuss these issues.

Sincerely,



Johanna Richman
Assistant Executive Director / CFO

Cc: Robert J. McMahon
Rosemary Stein
Marcia Lucas
Mark Spera

APPENDIX A (Cont'd)

See Audit & Control's
Comments (p. 78)

ATTACHMENT 1

APPENDIX A (Cont'd)

See Audit & Control's
Comments (p. 78)

SHELTER/ESS NAME PECONIC HEIGHTS
LIST ALL FULL-TIME PROGRAM POSITIONS INDICATED ON FORM!
PROVIDE ADDITIONAL INFORMATION REQUESTED

FULL-TIME SHELTER/ESS PROGRAM PERSONNEL*

NOTE: PART-TIME STAFF TO BE LISTED ON NEXT PAGE

	POSITION TITLE	NAME INITIAL & LAST NAME	DAILY HRS.		WEEK (ABBREVIATE)	HR PE
			FROM #	TO #		
1	Case Manager	J. Rasi	F 8am	TO 4pm	MON TO FRI	35
2	House Manager	K. Stone	F 8 am	TO 4 pm	MON TO FRI	40
3	Counselor	B. Midgette	F 12pm	TO 8pm	MON TO FRI	40
4	Counselor	B. Roque	F 8pm	TO 3am	SUN TO FRI	30*
5			F	TO plus 5 on TO		
6			F	TO	TO	
7			F	TO	TO	
8			F	TO	TO	
9			F	TO	TO	
10			F	TO	TO	
11			F	TO	TO	
12			F	TO	TO	
13			F	TO	TO	
14			F	TO	TO	

TOTALS: POSITIONS 4 FULL-TIME HOURS HRS 145
Plus 5 Overnights

* Full-Time Personnel: Work 35 - 40 hours per week in a well-defined established position and receive standard Agency full fringe benefits

*on = Overnights: 12 am - 6 am

APPENDIX A (Cont'd)

See Audit & Control's
Comments (p. 78)

HELTERESS NAME PECONIC HEIGHTS
LIST ALL PART-TIME PROGRAM POSITIONS INDICATED ON FORM I
PROVIDE ADDITIONAL INFORMATION REQUESTED

PART-TIME SHELTER/HESS PROGRAM PERSONNEL:

POSITION TITLE	NAME INITIAL & LAST NAME	DAILY HRS. FROM # TO # DESIGNATE AM/PM	DAYS OF WEEK (ABBREVIATE)	HRS PER WK.
1 Housing Specialist	D. Ruffino	F TO	TO	7
2 Program Director	L. Werner	F TO	TO	11
3 Weekend Counselor	G. Perry	F 8pm TO 8pm	alternate TO SUN 36742 on	
4 Weekend Counselor	C. Kindahy	F 8 pm TO 8pm	SAT TO SUN 13/+ 1 on alternate	
5		F TO	TO	
6 Weekend Counselor	D. Eichen	F 8pm TO 8pm	FRI TO SAT 13/+ 1 on	
7		F TO	alternate TO	
8		F TO	TO	
9		F TO	TO	
10		F TO	TO	
11		F TO	TO	
12		F TO	TO	

TOTALS: POSITIONS 5 PART-TIME HOURS HRS. 54 + 2 on

TOTAL NO. OF FULL & PART-TIME POSITIONS 9

GRAND TOTALS:

TOTAL FULL & PART-TIME HRS. 199 + 7 on

Part-Time Personnel Work fewer than 35 - 40 hours per week in a less defined or general position and receive minimal or no Agency benefits

* on = overnight: (12:00 am - 6:00 am)

APPENDIX A (Cont'd)

See Audit & Control's
Comments (p. 78)

STAFFING SCHEDULE

FORM I

SHELTER/HFSS NAME

PECONIC HEIGHTS

ONLY FULL OR PART TIME DIRECT PROGRAM POSITIONS ON THIS FORM
DO NOT INCLUDE ADMINISTRATIVE POSITIONS ON THIS FORM

HRS.	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	SUNDAY
6 AM	COUNSELOR OVERNIGHT	COUNSELOR OVERNIGHT	COUNSELOR OVERNIGHT	COUNSELOR OVERNIGHT	COUNSELOR OVERNIGHT	WEEKEND COUNSELOR	WEEKEND COUNSELOR
7							
8	CASE MANAGER & HOUSE MANAGER	CASE MANAGER & HOUSE MANAGER	CASE MANAGER HOUSE MANAGER	CASE MANAGER HOUSE MANAGER	CASE MANAGER HOUSE MANAGER		
9							
10							
11							
12 PM	COUNSELOR	COUNSELOR	COUNSELOR	COUNSELOR	COUNSELOR		
1							
2							
3							
4							
5							
6							
7							
8	COUNSELOR OVERNIGHT	COUNSELOR OVERNIGHT	COUNSELOR OVERNIGHT	COUNSELOR OVERNIGHT	WEEKEND OVERNIGHT	WEEKEND OVERNIGHT	COUNSELOR OVERNIGHT
9							
10							
11							
12							

See Audit & Control's
Comments (p. 78)

APPENDIX A (Cont'd)

STAFFING SCHEDULE

FORM I

SHELTER/HFSS NAME

ST. JOSEPH RESIDENCE

ONLY FULL OR PART TIME DIRECT PROGRAM POSITIONS ON THIS FORM
DO NOT INCLUDE ADMINISTRATIVE POSITIONS ON THIS FORM

HRS.	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	SUNDAY
8 AM	CASE MANAGER	CASE MANAGER	CASE MANAGER	CASE MANAGER	CASE MANAGER	WEEKEND COUNSELOR	WEEKEND COUNSELOR
9 AM	HOUSE MANAGER	HOUSE MGR.	HOUSE MGR.	HOUSE MGR.	HOUSE MGR.		
1 PM	COUNSELOR	COUNSELOR	COUNSELOR	COUNSELOR	COUNSELOR		
4 PM							
5 PM							
9 PM							
9 AM	OVERNIGHT COUNSELOR	OVERNIGHT COUNSELOR	OVERNIGHT COUNSELOR	OVERNIGHT COUNSELOR	WEEKEND COUNSELOR		OVERNIGHT COUNSELOR

APPENDIX A (Cont'd)

See Audit & Control's
Comments (p. 78)

SHELTER / E H F S NAME ST. JOSEPH RESIDENCE

LIST ALL FULL-TIME PROGRAM POSITIONS INDICATED ON FORM I
PROVIDE ADDITIONAL INFORMATION REQUESTED

FULL-TIME SHELTER/EHFS PROGRAM PERSONNEL*

NOTE: PART-TIME STAFF TO BE LISTED ON NEXT PAGE

	POSITION TITLE	NAME INITIAL & LAST NAME	DAILY HRS.		DESIGNATE AM/PM	DAYS OF WEEK (ABBREVIATE)	HR PE W
			FROM #	TO #			
1	Case Manager	S. Clark	F 8am	TO 4pm		MON TO FRI	35
2	House Manager	D. Hoffman	F 9am	TO 5pm		MON TO FRI	40
3	Counselor	L. Zylan	F 1pm	TO 9pm		MON TO FRI	40
4	Overnight Counselor	S. Jackson	F 9pm	TO 9am		SUN TO FRI	30**
5			F	TO		TO 5 on	
6			F	TO		TO	
7			F	TO		TO	
8			F	TO		TO	
9			F	TO		TO	
10			F	TO		TO	
11			F	TO		TO	
12			F	TO		TO	
13			F	TO		TO	
14			F	TO		TO	

TOTALS: POSITIONS 4 Full Time FULL-TIME HOURS HRS 145 + 5 on

* Full-Time Personnel: Work 35 - 40 hours per week in a well-defined established position and receive standard Agency full fringe benefits
* One Overnight: 12:00 am - 6:00 am

APPENDIX A (Cont'd)

See Audit & Control's
Comments (p. 78)

SHELTER / E H F S NAME ST. JOSEPH RESIDENCE
LIST ALL PART-TIME PROGRAM POSITIONS INDICATED ON FORM I
PROVIDE ADDITIONAL INFORMATION REQUESTED

PART-TIME SHELTER/NESS PROGRAM PERSONNEL*

	POSITION TITLE	NAME INITIAL & LAST NAME	DAILY HRS.		DAYS OF WEEK (ABBREVIATE)	HRS PER WK.
			FROM #	TO #		
1	Weekend Counselor	M. Rago	F 9pm	TO 9pm	FRI TO SAT	18+on
2	Weekend Counselor	D. Howarth	F 9pm	TO 9pm	SAT TO SUN	18+on
3	Housing Specialist	D. Ruffino	F	TO	TO	7
4	Program Director	L. Werner	F	TO	TO	10
5			F	TO	TO	
6			F	TO	TO	
7			F	TO	TO	
8			F	TO	TO	
9			F	TO	TO	
10			F	TO	TO	
11			F	TO	TO	
12			F	TO	TO	

TOTALS: POSITIONS 4 PART-TIME HOURS HRS 53 → 2 on

GRAND TOTALS:
TOTAL NO. OF FULL & PART-TIME POSITIONS 8
TOTAL FULL & PART-TIME HRS. 198 Hours/plus 7 overnights

* Part-Time Personnel Work fewer than 35 - 40 hours per week in a less defined or general position and receive minimal or no Agency benefits

*on = overnight: 12:00 am - 6:00 am

APPENDIX A (Cont'd)

See Audit & Control's
Comments (p. 78)

STAFFING SCHEDULE

FORM I

SHELTER/VEH/FSS NAME

GOOD SHEPHERD RESIDENCE

ONLY FULL OR PART TIME DIRECT PROGRAM POSITIONS ON THIS FORM
DO NOT INCLUDE ADMINISTRATIVE POSITIONS ON THIS FORM

HRS.	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	SUNDAY
6-8 AM	COUNSELOR	COUNSELOR	COUNSELOR	COUNSELOR	COUNSELOR	WEEKEND COUNSELOR	WEEKEND COUNSELOR
8	CASE MANAGER	CASE MANAGER	CASE MANAGER	CASE MANAGER	CASE MANAGER		
	HOUSE MGR	HOUSE MGR	HOUSE MGR	HOUSE MGR	HOUSE MGR		
PM 12							
4:00	COUNSELOR	COUNSELOR	COUNSELOR	COUNSELOR	COUNSELOR		
4:30							
8-12 PM	OVERNIGHT COUNSELOR	OVERNIGHT COUNSELOR	OVERNIGHT COUNSELOR	OVERNIGHT COUNSELOR	OVERNIGHT COUNSELOR		OVERNIGHT COUNSELOR
1 AM							

APPENDIX A (Cont'd)

See Audit & Control's
Comments (p. 78)

SHELTER / E H F S S N A M E GOOD SHEPHERD RESIDENCE
LIST ALL FULL-TIME PROGRAM POSITIONS INDICATED ON FORM:
PROVIDE ADDITIONAL INFORMATION REQUESTED

FULL-TIME SHELTER/RESIDENCE PROGRAM PERSONNEL*

NOTE: PART-TIME STAFF TO BE LISTED ON NEXT PAGE

	POSITION TITLE	NAME INITIAL & LAST NAME	DAILY HRS.		DESIGNATE AM/PM (ABBREVIATE)	DAYS OF WEEK	HR PE WI
			FROM #	TO #			
1	CASE MANGER	H. Voelker	F 8am	TO 4pm	MON TO FRI	35	
2	HOUSE MANAGER	R. Cicchetti	F 8:30am	TO 4:30pm	MON TO FRI	40	
3	COUNSELOR	A. Brown	F 12pm	TO 8pm	MON TO FRI	40	
4	COUNSELOR (Overnight)	S. Watford	F 8pm	TO 8am	SUN TO FRI	30*	
5			F	TO	plus 5 overnights		
6			F	TO	TO		
7			F	TO	TO		
8			F	TO	TO		
9			F	TO	TO		
10			F	TO	TO		
11			F	TO	TO		
12			F	TO	TO		
13			F	TO	TO		
14			F	TO	TO		
TOTALS: POSITIONS <u>4</u>		FULL-TIME HOURS		HRS 145+5 overnights			

* Full-Time Personnel: Work 35 - 40 hours per week in a well-defined established position and receive standard Agency full fringe benefits
*Overnights: 12 am - 6 am

APPENDIX A (Cont'd)

See Audit & Control's
Comments (p. 78)

H E L T E R / E H F S S N A M E GOOD SHEPHERD RESIDENCE

LIST ALL PART-TIME PROGRAM POSITIONS INDICATED ON FORM I

PROVIDE ADDITIONAL INFORMATION REQUESTED

PART-TIME SHELTER/CHESSE PROGRAM PERSONNEL:

POSITION TITLE	NAME INITIAL & LAST NAME	DAILY HRS. FROM # TO # DESIGNATE AM/PM	DAYS OF WEEK (ABBREVIATE)	HRS PER WK.
WEEKEND - COUNSELOR	Vacant	F 8 PM TO 8 PM	FRI TO SAT	12+*1 on
WEEKEND - COUNSELOR	R. Nicoletti	F 8 PM TO 8 PM	SAT TO SUN	18+*1 on
Housing Specialist	D. Ruffino	F TO TO	TO	7
Program Director	M. Lucas	F TO TO	TO	10
		F TO TO	TO	
		F TO TO	TO	
		F TO TO	TO	
		F TO TO	TO	
		F TO TO	TO	
		F TO TO	TO	
		F TO TO	TO	
		F TO TO	TO	
		F TO TO	TO	
		F TO TO	TO	
TOTALS: POSITIONS 4	PART-TIME HOURS	HRS. 53 plus 2 overnights		

TOTAL NO. OF FULL & PART-TIME POSITIONS 8

TOTAL FULL & PART-TIME HRS. 198 plus 7 overnights (12am-6am)

GRAND TOTALS:

* Part-Time Personnel Work fewer than 35 - 40 hours per week in a less defined or general position and receive minimal or no Agency benefits

*on = overnights 12 am - 6 am

APPENDIX A (Cont'd)

See Audit & Control's
Comments (p. 78)

STAFFING SCHEDULE

FORM 1

SHELTER/EFSS NAME

MARYDALE

ONLY FULL OR PART TIME DIRECT PROGRAM POSITIONS ON THIS FORM
DO NOT INCLUDE ADMINISTRATIVE POSITIONS ON THIS FORM

HRS.	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	SUNDAY
7 AM	RESIDENT ASST	RESIDENT ASST	RESIDENT ASST	RESIDENT ASST	RESIDENT ASST		
9 AM	CASE MANAGER		CASE MANAGER	CASE MANAGER	CASE MANAGER		
9 AM	HOUSE MGR.	HOUSE MGR	HOUSE MGR		HOUSE MGR		
11 AM							WEEKEND RES. ASST WEEKEND RES. A
PM							
1 PM		CASE MGR		HOUSE MGR			
3 PM	RESIDENT ASST	RESIDENT ASST	RESIDENT ASST	RESIDENT ASST			
5 PM							
9 PM							
11 PM	OVERNIGHT RES.	OVERNIGHT RES.	OVERNIGHT RES.	OVERNIGHT RES.	OVERNIGHT RES.	O.N. W.E. RES.	O.N. W.E. RES.
1 AM	ASSISTANT	ASSISTANT	ASSISTANT	ASSISTANT	ASSISTANT	ASSISTANT	ASSISTANT

APPENDIX A (Cont'd)

See Audit & Control's
Comments (p. 78)

SHELTER / E H F S N A M E MARYDALE

LIST ALL FULL-TIME PROGRAM POSITIONS INDICATED ON FORM I

PROVIDE ADDITIONAL INFORMATION REQUESTED

FULL-TIME SHELTER/ E H F S PROGRAM PERSONNEL*

NOTE: PART-TIME STAFF TO BE LISTED ON NEXT PAGE

	POSITION TITLE	NAME INITIAL & LAST NAME	DAILY HRS.		DESIGNATE AM/PM	WEEK (ABBREVIATE)	DAYS OF WEEK	HR PE	W
			FROM #	TO #					
1	Case Manager	L. Massiah	F 9am	TO 5pm	MON	TO FRI	35		
2	House Manager	M. Harrell	F 9am	TO 5pm	MON	TO FRI	40		
3	Resident Assistant	C. Erario	F 7am	TO 3pm	MON	TO FRI	40		
4	Resident Assistant	C. Holmes	F 3pm	TO 11pm	MON	TO FRI	40		
5	Resident Assistant	K. Rawls	F 11pm	TO 7am	S	TO THURS	40		
6			F	TO		TO			
7			F	TO		TO			
8			F	TO		TO			
9			F	TO		TO			
10			F	TO		TO			
11			F	TO		TO			
12			F	TO		TO			
13			F	TO		TO			
14			F	TO		TO			

TOTALS: POSITIONS 5 FULL-TIME HOURS

HRS 195

* Full-Time Personnel Work 35 - 40 hours per week in a well-defined established position and receive standard Agency full fringe benefits

APPENDIX A (Cont'd)

**See Audit & Control's
Comments (p. 78)**

SHELTER / E H F S	N A M E		<u>MARYDALE</u>
<u>LIST ALL PART-TIME PROGRAM POSITIONS INDICATED ON FORM I</u>			
<u>PROVIDE ADDITIONAL INFORMATION REQUESTED</u>			
<u>PART-TIME SHELTER/EHFS PROGRAM PERSONNEL:</u>			
	POSITION TITLE	NAME INITIAL & LAST NAME	DAILY HRS. FROM # TO DESIGNATE AM PM
	Resident Assistant	M. Hobbs	F 11 am _____ TO _____
	Resident Assistant	T. Lee	F 11 pm _____ TO _____
	Resident Assistant		F 11 am _____ TO _____
	Housing Specialist	D. Ruffino	F _____ TO _____
	Program Director	B. Schick	F _____ TO _____
			F _____ TO _____
			F _____ TO _____
			F _____ TO _____
			F _____ TO _____
			F _____ TO _____
			F _____ TO _____
			F _____ TO _____
			F _____ TO _____
			F _____ TO _____
			F _____ TO _____
			F _____ TO _____
TOTALS: POSITIONS 5			HRS. 65

GRAND TOTALS:

TOTAL NO. OF FULL & PART-TIME POSITIONS		10
1	2	3
4	5	6
7	8	9
10	11	12
13	14	15
16	17	18
19	20	21
22	23	24
25	26	27
28	29	30
31	32	33
34	35	36
37	38	39
40	41	42
43	44	45
46	47	48
49	50	51
52	53	54
55	56	57
58	59	60
61	62	63
64	65	66
67	68	69
70	71	72
73	74	75
76	77	78
79	80	81
82	83	84
85	86	87
88	89	90
91	92	93
94	95	96
97	98	99
100	101	102
103	104	105
106	107	108
109	110	111
112	113	114
115	116	117
118	119	120
121	122	123
124	125	126
127	128	129
130	131	132
133	134	135
136	137	138
139	140	141
142	143	144
145	146	147
148	149	150
151	152	153
154	155	156
157	158	159
160	161	162
163	164	165
166	167	168
169	170	171
172	173	174
175	176	177
178	179	180
181	182	183
184	185	186
187	188	189
190	191	192
193	194	195
196	197	198
199	200	201
202	203	204
205	206	207
208	209	210
211	212	213
214	215	216
217	218	219
220	221	222
223	224	225
226	227	228
229	230	231
232	233	234
235	236	237
238	239	240
241	242	243
244	245	246
247	248	249
250	251	252
253	254	255
256	257	258
259	260	261
262	263	264
265	266	267
268	269	270
271	272	273
274	275	276
277	278	279
280	281	282
283	284	285
286	287	288
289	290	291
292	293	294
295	296	297
298	299	300
301	302	303
304	305	306
307	308	309
310	311	312
313	314	315
316	317	318
319	320	321
322	323	324
325	326	327
328	329	330
331	332	333
334	335	336
337	338	339
340	341	342
343	344	345
346	347	348
349	350	351
352	353	354
355	356	357
358	359	360
361	362	363
364	365	366

TOTAL FULL 2 PART-TIME HRS 260

- **Part-Time Personnel:** Work fewer than 35 - 40 hours per week in a less defined or general position and receive minimal or no Agency benefits

OFFICE NAME _____ GATEHOUSE _____

ONLY FULL OR PART TIME DIRECT PROGRAM POSITIONS ON THIS FORM
DO NOT INCLUDE ADMINISTRATIVE POSITIONS ON THIS FORM

SHELTER/REF/SS NAME		GATEHOUSE					
ONLY FULL OR PART TIME DIRECT PROGRAM POSITIONS ON THIS FORM DO NOT INCLUDE ADMINISTRATIVE POSITIONS ON THIS FORM							
TIME	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	SUNDAY
OVERNIGHT RA	RES. ASSIST.	RES. ASSIST.	RES. ASSIST.	RES. ASSIST.	OVERNIGHT RA	WEEKEND RA	WEEKEND RA
RES. ASSIST.	RES. ASSIST.	RES. ASSIST.	RES. ASSIST.	RES. ASSIST.	HOUSE MANAGER	WEEKEND RA	RES. ASSIST.
HOUSE MANAGER	HOUSE MANAGER	HOUSE MANAGER	HOUSE MANAGER	HOUSE MANAGER	WEEKEND RA	WEEKEND RA	OVERNIGHT RA
OVERNIGHT RA	OVERNIGHT RA	OVERNIGHT RA	OVERNIGHT RA	OVERNIGHT RA	WEEKEND RA	WEEKEND RA	OVERNIGHT RA

Full-Time Personnel Work 35 - 40 hours per week in a well-defined established position and receive standard Agency full fringe benefits
on=overnight: 12 am - 6 am

APPENDIX A (Cont'd)

See Audit & Control's
Comments (p. 78)

SHELTER / E H F S N A M E GATEHOUSE
LIST ALL PART-TIME PROGRAM POSITIONS INDICATED ON FORM 1
* PROVIDE ADDITIONAL INFORMATION REQUESTED

PART-TIME SHELTER/EH/ESS PROGRAM PERSONNEL*

	POSITION TITLE	NAME INITIAL & LAST NAME	DAILY HRS.		DAYS OF WEEK (ABBREVIATE)	HRS. PER WK.
			FROM #	TO #		
1	Resident Assistant	J. DiBriizzi	F 6pm	012pm	FRI TO SAT	12
2	Resident Assistant	J. Morris	F 12pm	012am	SAT TO SUN	14
3	Housing Specialist	D. Ruffino	F	TO	TO	7
4	Program Director	B. Schick	F	TO	TO	5
5			F	TO	TO	
6			F	TO	TO	
7			F	TO	TO	
8			F	TO	TO	
9			F	TO	TO	
10			F	TO	TO	
11			F	TO	TO	
12			F	TO	TO	
TOTALS: POSITIONS 4			PART-TIME HOURS		HRS. 38	

GRAND TOTALS:
TOTAL NO. OF FULL & PART-TIME POSITIONS 7
TOTAL FULL & PART-TIME HRS. 144

* Part-Time Personnel: Work fewer than 35 - 40 hours per week in a less defined or general position and receive minimal or no Agency benefits

ONLY FULL OR PART TIME DIRECT PROGRAM POSITIONS ON THIS FORM
DO NOT INCLUDE ADMINISTRATIVE POSITIONS ON THIS FORM

[illegible]

See Audit & Control's
Comments (p. 78)

APPENDIX A (Cont'd)

SHELTER / E H F S S N A M E GRACE HOUSE RESIDENCE
LIST ALL FULL-TIME PROGRAM POSITIONS INDICATED ON FORM I
PROVIDE ADDITIONAL INFORMATION REQUESTED

FULL-TIME SHELTER/VEHICLE PROGRAM PERSONNEL:
NOTE: PART-TIME STAFF TO BE LISTED ON NEXT PAGE

	POSITION TITLE	NAME INITIAL & LAST NAME	DAILY HRS. FROM # TO #	DAYS OF WEEK (ABBREVIATE)	HF PE W
1	House Manager	D. Gilliam	F 12pm TO 8am	MON TO FRI	40
2	Resident Assisant	W. Allen	F 9pm TO 9am	SUN TO THURS	30
3			F TO plus 5 on		
4			F TO	TO	
5			F TO	TO	
6			F TO	TO	
7			F TO	TO	
8			F TO	TO	
9			F TO	TO	
10			F TO	TO	
11			F TO	TO	
12			F TO	TO	
13			F TO	TO	
14			F TO	TO	

TOTALS: POSITIONS 2 FULL-TIME HOURS HRS 70 + 5 on

* Full-Time Personnel: Work 35 - 40 hours per week in a well-defined established position and receive standard Agency full fringe benefits
* on = Overnight: 12 am - 6 am

APPENDIX A (Cont'd)

See Audit & Control's
Comments (p. 78)

SHELTER / E H F S NAME GRACE HOUSE RESIDENCE

LIST ALL PART-TIME PROGRAM POSITIONS INDICATED ON FORM I

PROVIDE ADDITIONAL INFORMATION REQUESTED

PART-TIME SHELTER/EFSS PROGRAM PERSONNEL:

	POSITION TITLE	NAME INITIAL & LAST NAME	DAILY HRS.		DAYS OF WEEK (ABBREVIATE)	HRS PER WK.
			FROM #	TO #		
1	Resident Assistant	A. Morufat	F 5pm	TO 10am	SAT TO SUN -10	+ on
2	Resident Assistant	S. Watford	F 8pm	TO 9am	FRI TO SAT -7	+ on
3			F	TO	TO	
4			F	TO	TO	
5			F	TO	TO	
6			F	TO	TO	
7			F	TO	TO	
8			F	TO	TO	
9			F	TO	TO	
10			F	TO	TO	
11			F	TO	TO	
12			F	TO	TO	
TOTALS: POSITIONS 2			HRS 17 + 2 on			

TOTAL NO. OF FULL & PART-TIME POSITIONS 4

TOTAL FULL & PART-TIME HRS. 87

GRAND TOTALS:

* Part-Time Personnel Work fewer than 35 - 40 hours per week in a less defined or general position and receive minimal or no Agency benefits
+ on = overnight: 12 am - 6 am

APPENDIX A (Cont'd)

See Audit & Control's
Comments (p. 78)

ATTACHMENT 2

APPENDIX A (Cont'd)

See Audit & Control's
Comments (p. 78)

COUNTY OF SUFFOLK



STEVE LEVY
SUFFOLK COUNTY EXECUTIVE

DEPARTMENT OF SOCIAL SERVICES

Janet DeMarzo
Commissioner

June 8, 2007

SCO Family of Services
151 Burr's Lane
Dix Hills, New York 11746
Attention: Marcia Lucas, Executive Director

Dear Ms. Lucas:

During an ongoing audit, the Department of Audit & Control discovered that a provider is allowing workers on duty to sleep during the overnight shift. At no time has, nor will, the Department of Social Services approve shelter staff sleeping during a work shift. We realize that this is an isolated occurrence, however we feel it is necessary to remind our providers of this policy.

Chapter 277-3, (F), (3) - Emergency Shelters, of the Laws of Suffolk County, states that congregate shelters must have twenty-four-hour-per-day supervision of families. To provide supervision, shelter staff must be awake for the entire shift; this includes the overnight shift, to enforce the Shelter's rules of conduct and to ensure the safety of the clients.

Thank you for your cooperation in addressing this issue. We realize our shelter staff is providing excellent care while monitoring our homeless population and your efforts are appreciated.

Sincerely,

Kimberly A. Staab
Division Administrator
Housing, Adult and Employment Services

cc: Tom Contegni, Chief Management Analyst
David Mohr, Chief Accountant
Don Reed, Bureau Director

KAS:pm

APPENDIX A (Cont'd)

See Audit & Control's
Comments (p. 78)

ATTACHMENT 3

APPENDIX A (Cont'd)

**See Audit & Control's
Comments (p. 78)**



"Mohr, David"
<David.Mohr@suffolkcountyn
y.gov>
08/19/2009 09:42 AM

To <MSpera@sco.org>
"McMaster, Stephen"
cc <Stephen.McMaster@suffolkcountyny.gov>, "Hernandez,
Edward" <Edward.Hernandez@suffolkcountyny.gov>,
bcc
Subject 2003-2004 Homeless Shelter Budget

Retroactive approval is granted for the two positions and the associated salaries and fringe benefits.

Thank You,

David A. Mohr
Chief Accountant
Accounting Administration
Suffolk County Department of Social Services
Phone 631-854-9783, Fax 631-854-9953
Email david.mohr@suffolkcountyny.gov

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From: MSpera@sco.org [mailto:MSpera@sco.org]
Sent: Tuesday, August 18, 2009 12:05 PM
To: Mohr, David
Cc: McMaster, Stephen
Subject: 2003-2004 Homeless Shelter Budget

Dear Mr. Mohr:

The preparation of SCO Family of Services' 2003-2004 Suffolk County Homeless Shelter Budget that was submitted to DSS was based on 2002-2003 actual expenditures with an across the board percentage increase.

These actual expenditures included less than two months of expenditures for Dotty's House, which opened in May 2002; understating the 2003-2004 budget for a full year of expense for Dotty's House.

This oversight had a major impact on the Program Director and Manager salary lines.

The addition of Dotty's House required additional Program Director and Manager staff for

APPENDIX A (Cont'd)

**See Audit & Control's
Comments (p. 78)**

start-up as well as on an ongoing basis. This need was not included in the 2003 -2004 budget.

We are requesting a retroactive adjustment to our 2003-2004 budget to reflect the additional Dotty's House expenses for a full year.

Thank you in advance for your consideration to this request.

Mark Spera
Special Projects Manager
SCO Family Of Services
1 Alexander Place
Glen Cove, NY 11542
516.759.1844 ext 359
FAX: 516.759.6921

APPENDIX A (Cont'd)

See Audit & Control's
Comments (p. 78)

Mark Spera/SCO

08/18/2009 02:23 PM

To David.Mohr@suffolkcountyny.gov

cc

bcc

Subject 2003-2004 Homeless Shelter Budget

David -

Below are the the salary and fringe benefit costs that we are requesting to be added to the 2003-2004 budget with the addition of Dotty's House:

Position	Salary	Fringe	Total
Manager	27,541	6,511	34,052
Program Director	15,518	3,669	19,187

Thank you again for your quick response.

Mark Spera
Special Projects Manager
SCO Family Of Services
1 Alexander Place
Glen Cove, NY 11542
516.759.1844 ext 359
FAX: 516.759.6921

APPENDIX A (Cont'd)

See Audit & Control's
Comments (p. 78)

Mark Spera/SCO
08/18/2009 12:39 PM

To David.Mohr@suffolkcountyny.gov
cc Stephen.McMaster@suffolkcountyny.gov
bcc
Subject 2003-2004 Homeless Shelter Budget

Correction: Dotty's House opened May 2003.

Sorry for any inconvenience.

Mark Spera
Special Projects Manager
SCO Family Of Services
1 Alexander Place
Glen Cove, NY 11542
516.759.1844 ext 359
FAX: 516.759.6921

APPENDIX A (Cont'd)

See Audit & Control's
Comments (p. 78)

ATTACHMENT 4

APPENDIX A (Cont'd)

See Audit & Control's
Comments (p. 78)

St. Christopher-Ottile Services for Children and Families		Outcome Study Summary	
IDENTIFYING INFORMATION			
Program Name: Madonna Heights Services	Program Number:	Date of Summary: September 2002	
Program Director: Marcia Lucas	Facility Address: 151 Burrs Lane Dix Hills, NY 11746-9020	Completed by: Amy Carine, Quality Improvement Specialist	
NAME OF STUDY: ADULT SHELTERS CONSUMER SATISFACTION SURVEY - SPRING/SUMMER 2002			
PURPOSE OF STUDY (List problem identified, or area of concern, or information desired)			
The purpose of the study was to determine whether or not residents of adult womens' shelters were satisfied with different aspects of the program. In addition, the survey gave consumers the opportunity to make comments and provide additional feedback. The study was also conducted in compliance with COA "best practice" standards for continuous quality improvement.			
METHODOLOGY			
Population Targeted: Residents of adult shelter programs were surveyed. One hundred ninety-nine consumers returned a survey form. Ninety-six were from St. Joseph's Residence, sixty-nine were from Peconic Heights, and thirty-four were from Good Shepherd.			
Duration of Study: The surveys were continuously distributed in the winter of 2001 throughout the spring and summer of 2002, upon consumer discharge. The results were tabulated in September of 2002. Please see attached summary.			
Assessment Tools Used (list and attach): Please see attached.			
Process (Describe how the study was conducted, by whom, under what conditions): The study was conducted by Amy Carine, Quality Improvement Specialist. The survey asked consumers four questions. For questions one, two, and four, response choices were: definitely yes, yes, no, definitely no, and not applicable. For question three, response choices were: excellent, good, neutral, and poor. The last section asked the consumer to write any additional feedback or comments.			
SUMMARY OF FINDINGS (Include to whom and how findings were disseminated)			
The question receiving the highest number of positive responses was question three, "Overall, how do you rate the care you received at Madonna Heights?", in which 144 consumers chose "excellent". Question , "Would you say you were treated with respect?" received 92 total responses of "definitely yes". The only question to receive the least positive response of "definitely no" was "Do you feel the program at Madonna Heights met your needs?" (1 total). That comment was made by a resident at Good Shepherd. Question three, "Overall, how do you rate the care you received at Madonna Heights?" received one response of "fair", and one response of "neutral". The questions receiving the highest number of responses of "no" were, "Do you feel the program at Madonna Heights met your needs?" (3 total), and "Would you say you were treated with respect?" (3 total). The questions receiving the highest number of responses of "yes" were, "Do you feel the program at Madonna Heights met your needs?" (53 total), and "Would you recommend Madonna Heights to a friend or family?"(46 total). Question three, "Overall, how do you rate the care you received at Madonna Heights?" received 40 responses of "good". Seventy-eight out of 142 respondents chose to write additional feedback or comments. Most of the comments were positive (71 out of 78). Four comments contained both positive and negative comments, and 3 were negative. Many residents wanted to thank staff for treating them with respect and for being so nice and helpful. Several residents also commented on the residences being beautiful and welcoming. One resident felt that the program was too controlling for adult women. One resident said, "Overall, the program was run very well. Curfew on weekends could be a little longer. Would be nice if school could be attended while in services."			

APPENDIX A (Cont'd)

See Audit & Control's

Comments (p. 78)

Another resident said, "I found staff at Madonna Heights to be caring, compassionate, and helpful. They are a group of positive women that were there for me in a time of need. I thank you all."

Findings of the study were submitted to Marcia Lucas, Edie Pulizzotto, and Rosemary Stein. The results of the study will also be discussed at the next Quality Improvement Committee meeting.

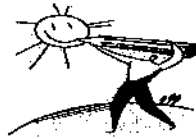
PLANNED PROGRAM CHANGES AS A RESULT OF FINDINGS

Organization Staff	Task	Date Completed (or in progress)

APPENDIX A (Cont'd)

See Audit & Control's
Comments (p. 78)

We asked...You Answered! Results of the 2003 Adult Shelter Satisfaction Survey



In the spring, shelter residents were asked to complete a consumer satisfaction survey. Staff handed out and collected the surveys and returned them to the Quality Improvement Department. Altogether, 162 residents returned the survey and let us know what they were thinking. Here are the results!

The survey statement they seemed to feel strongest about was "I feel safe here". 21 respondents either "strongly agreed" or "agreed" with that statement. 21 respondents also either "strongly agreed" or "agreed" that overall, they are satisfied with the services they received.

The statements that received negative responses were: "I feel safe here", and "When I have a complaint, it is listened to and handled well". Each statement received one response of "disagree".

None of the survey statements or questions received a response of "strongly disagree", the least positive response.

When asked what they liked most about their program, many respondents said that they felt safe. Several respondents also mentioned that the houses were clean and comfortable. They also thought staff were kind and helpful.

When asked what they liked least about their program, several respondents said that there was "nothing" that they liked least! One respondent said that they did not like sharing a room. Another respondent said that they did not like dealing with Social Services.

Quotable quotes! Here are a few statements respondents made about what they liked most about their program: "Safety", "The staff", "The ladies are friendly and the staff really care", "Structure, safety, and growth for my recovery", "That it is a nice clean environment for people who need help and staff are very supportive", "I am not doing drugs here", "Being able to come here when I had nowhere to go and no one to turn to", and "The staff are nice and they care about you and your kids".

Here are a few statements respondents made about what they liked least about their program: "Nothing", "Sharing a room", "Not being able to stay overnight somewhere", "That it's hard to find housing and there are no leads", "Not enough time in the program for the age group", "Having to deal with Social Services", "I am not sure", "I just arrived here so I can't complete the survey yet", and "It is uncomfortable when people come from emergency services in the middle of the night".

If you would like further information on the results of this survey, please speak with the House Manager.

APPENDIX A (Cont'd)

See Audit & Control's
Comments (p. 78)

St. Christopher-Ottillie Services for Children and Families		CQI Activity Summary	
IDENTIFYING INFORMATION			
Program Name: Madonna Heights Services	Program Number: 5613, 5616, 5615, 5617, *	Date of Summary: July 31, 2003	
Program Director: Marcia Lucas	Facility Address: 151 Burrs Lane Dix Hills, NY 11746-9020	Completed by: Amy Carine, Quality Improvement Specialist	
NAME OF STUDY: ADULT SHELTER PROGRAM CONSUMER SATISFACTION SURVEY S8 - WINTER/SPRING 2003			
PURPOSE OF STUDY (List problem identified, or area of concern, or information desired)			
The purpose of the study was to determine areas of concern and areas of satisfaction with services provided by the shelters. The study was also conducted in compliance with COA "best practice" standards for continuous quality improvement.			
METHODOLOGY			
Baseline Data: The previous survey of shelter residents was in the summer of 2002 although; a different survey form was used. The form used for this survey is one that is completed by residents upon discharge.			
Population Targeted: Residents of adult shelters were surveyed. One hundred sixty-two residents returned a survey form. Sixty were from St. Joseph's Residence, 61 were from Good Shepherd, 27 were from Peconic Heights, 12 were from Gatehouse, and 2 were from Dottie's House.			
Duration of Study: The surveys were distributed in the winter and spring of 2003. The results were tabulated in the summer of 2003. Please see attached summary.			
Assessment Tools Used (list and attach): Adult Shelter Consumer Satisfaction Survey form. Please see attached.			
Process (Describe how the study was conducted, by whom, under what conditions): The study was conducted by Marcia Lucas and shelter program staff. The surveys were distributed to shelter residents by program staff. The surveys were then collected and submitted to Amy Carine in the Quality Improvement Department for summarization. Please see attached summary.			
SUMMARY OF FINDINGS (Include to whom and how findings were disseminated)			
Residents were asked four survey questions. For questions one, two, and four, responses choices were: definitely yes, no, definitely no, and not applicable. For question three, response choices were: excellent, good, neutral, fair, and poor. The last section asked clients to provide any additional feedback or comments.			
The question receiving the highest number of positive responses was question four, "Would you recommend Madonna Heights to a friend or family?" Ninety-nine residents chose "definitely yes", the most positive response for that question.			
Question three; "Overall, how do you rate the care you receive at Madonna Heights" received 94 responses of "excellent", the most positive response for that question. Question three also received 50 responses of "good", and 7 responses of "neutral".			

APPENDIX A (Cont'd)

**See Audit & Control's
Comments (p. 78)**

The question receiving the most negative responses was question three, "Overall, how do you rate the care you received at Madonna Heights?". Five respondents chose "poor", the least positive response for that question. Four of those responses were from Good Shepherd, and one was from Dottie's House. Three of those responses were from Good Shepherd, and one was from Dottie's House.

Question four, "Would you recommend Madonna Heights to a friend or family?" received 4 responses of "definitely no", the least positive response for that question.

The question receiving the highest number of "no" responses was question one, "Do you feel the program at Madonna Heights met your needs?" (7 total). Question one also received the highest number of "yes" responses (71 total).

Seventy-six out of 162 residents chose to provide additional feedback and comments. Most of the comments were positive, 68 out of 76. Three comments contained both positive and negative statements, 3 comments contained suggestions, and 2 were negative. Many residents thanked staff for their kindness and help. Many residents also commented on the houses being nice, clean, and comfortable. One resident said, "I am so happy and grateful that there is a place that made me feel human again with the love and concern I was shown. This place is a gift from Heaven". One resident felt that Case Management needs a little work on helping the mentally ill get proper help and housing.

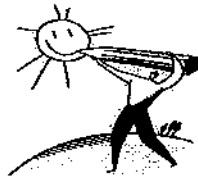
Results of the study were submitted to Marcia Lucas, Edie Pulizzotto, and Rosemary Stein. The results of the study will also be discussed at the next Quality Improvement Committee meeting. Staff will distribute a newsletter summarizing results to all staff.

PLANNED PROGRAM CHANGES AS A RESULT OF FINDINGS

APPENDIX A (Cont'd)

See Audit & Control's
Comments (p. 78)

We asked...You Answered!
Results of the 2003 Adult Shelter Satisfaction Survey



Upon discharge, all shelter residents are asked to complete a consumer satisfaction survey. Staff handed out and collected the surveys and returned them to the Quality Improvement Department. Altogether, 162 residents returned the survey and let us know what they were thinking. Here are the results!

The question receiving the highest number of **positive** responses was "Would you recommend Madonna Heights to a friend or family?" Ninety-nine residents chose "definitely yes", the most positive response for that question.

The question receiving the most **negative** responses was "Overall, how do you rate the care you received at Madonna Heights?". Five respondents chose "poor", the least positive response for that question. Interestingly, this question also received 94 responses of "excellent"!

Quotable quotes! Here are a few statements residents made when asked to provide additional feedback or comments: "The staff made me feel human again", "They make you feel welcome, I know they can help me", "This is a great place", "I am grateful for Madonna Heights", "I felt very comfortable and safe. The staff helped me through my treatment and they helped me grow and mature", "This house has the best workers of any other shelter, trust me I know!", "Because of my medical conditions, the present property did not accommodate my personal living arrangements", "Madonna Heights was great", "I love all staff", "I feel the staff and girls treated me with utmost respect and were kind-hearted", "I feel this is a very well-run program and offered me a lot of opportunities. The staff was well chosen and any time I had a problem I always felt I could talk with them. Overall, this program really helped me a lot", "I wish this place was a year-round program because I love this place and the staff and wouldn't mind coming back", and "I like it here, it was really peaceful. I learned a lot about the girls and myself".

We appreciate any and all feedback we receive from consumer satisfaction surveys. It helps us to help you! If you would like further information on the results of this survey, please speak with the House Manager.

APPENDIX A (Cont'd)

See Audit & Control's
Comments (p. 78)

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St. Christopher-Ottillie Services for Children and Families		CQI Activity Summary	
IDENTIFYING INFORMATION			
Program Name: Madonna Heights Services	Program Number: 2026, 2027, 3016, 3102, 5612, 5623, 5624, 5625, 5626, 5627, 5628, 5629, 2013, 5611	Date of Summary: August 26, 2003	
Program Director: Rosemary Stein	Facility Address: 151 Burrs Lane Dix Hills, NY 11746-9020	Completed by: Amy Carine, Quality Improvement Specialist	
NAME OF STUDY: QUARTERLY RECORD REVIEW - SECOND QUARTER 2003			
PURPOSE OF STUDY (List problem identified, or area of concern, or information desired)			
The purpose of this study was to ensure compliance with case record documentation, as per the requirements of the program, funding stream, and COA "best practice" standards for continuous quality improvement. The purpose of this study was also to determine whether or not there was an increase or decrease in compliance with case record documentation when comparing first quarter 2003 record deficiencies with second quarter 2003 record deficiencies. Data provided by this study will be used to enhance service delivery for stakeholders involved with the respective programs, and to strengthen employee documentation skills.			
METHODOLOGY			
Baseline Data: Baseline data was established by documenting first quarter record deficiencies on the Case Record Review Annual Summaries for 2003. Second quarter deficiency data from 2003 was then used to compare with data recorded in the first quarter. All deficiencies were compared by standard and program, where possible. A total of 72 records were reviewed in the first quarter of 2003, and a total of 85 records were reviewed in the second quarter of 2003.			
Population Targeted: A random sample of open and discharged records from all programs were reviewed. Sampling methods were established by using guidelines obtained from the Commission on Accreditation. The number of open and discharged records reviewed during the quarters for each program is indicated on the Case Record Review Annual Summaries.			
Duration of Study: April 1, 2003 - June 30, 2003.			
Assessment Tools Used (list and attach): Record review forms designed for each individual program were used as assessment tools for this study. Tools were developed by program and Q.I. staff to ensure continuity, legibility, clarity, and thoroughness of records and compliance with funding stream and COA requirements. Record review tools are reviewed annually by a multi-disciplinary team and are approved for use.			
Process (Describe how the study was conducted, by whom, under what conditions): The study was conducted by Amy Carine, Quality Improvement Specialist. Random samples of open and discharged records were reviewed on the site of the programs using established record review tools. For Adult and Adolescent programs, caseworkers reviewed records for programs other than their own in order to maintain objectivity.			
After the record reviews were completed, the individual record review forms were submitted to the appropriate Program Directors for review. Noted record deficiencies for the quarter were summarized on SC-O Case Record Review Annual Summaries by program.			
The Program Directors disseminated the individual record review forms to corresponding Social Workers and to appropriate departmental staff for correction. Corrections are documented directly on the record review forms and submitted to Program Directors, and then to the Quality Improvement Department.			
SUMMARY OF FINDINGS (Include to whom and how findings were disseminated)			
Findings of this study will be submitted to the Assistant Executive Director, the Director of Quality Improvement, all Program Directors, and the Director of Agency Quality Improvement. The Outcome Study Summary will then be submitted to the Quality			

APPENDIX A (Cont'd)

See Audit & Control's
Comments (p. 78)

Improvement Committee for review. Please see attached record Case Record Review Annual Summaries for quarterly compliance comparison results for each program.

PLANNED PROGRAM CHANGES AS A RESULT OF FINDINGS		
Organization Staff	Task	Date Completed (or in progress)
Mindy Lee, Director of Social Services	Disseminate individual record review forms to the appropriate Social Workers for correction.	In progress
Martin Helbig, Director of the RTF and the Family Service Clinic	Disseminate individual record review forms to the appropriate Social Workers for correction.	In progress
Carla Carlyon, Family Service Clinic Supervisor	Disseminate individual record review forms to the appropriate Social Workers for correction.	In progress
Marcia Lucas, Director of Morning Star and Community Programs	Consult with community program staff to ensure necessary corrections are being made.	In progress

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APPENDIX A (Cont'd)

See Audit & Control's
Comments (p. 78)

SC-O Case Record Review Annual Summary

Program: Gatehouse

Year: 2003

Service

Standard: SB

	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Annual
Number of Records Reviewed: # of Open Records	3	3			
# of Closed Records	3	3			
Is this documentation present?	Number of Compliant Case Records:				
1. Biographical or other identifying information	6	6			
2. Reason for Request or Referral for services	6	6			
3. Assessments	6	6			
4. Service Plans	6	6			
5. Description of all services provided	6	6			
6. Routine documentation	6	6			
7. Appropriate written consents	6	6			
8. Progress or case notes (timely entry)	6	6			
9. Summaries	6	6			
10. Contact entries (within 2 business days)	6	6			
11. Quarterly Supervision	N/m	N/m			
12. Relevant signatures	6	6			
13. Service Outcomes	6	6			
14. Recommendations for ongoing future service needs	6	6			
15. Aftercare Planning	6	6			
16. Closing summary (within 30 days of discharge)	3	3			
Are the following Quality of Service Indicators met?					
17. Matched service needs with services provided	6	6			
18. Changes in level of care	N/a	N/a			
a. Higher level of care					
b. Lower level of care					
c. Lateral move within level of care					
19. Need for continued service	6	6			
20. Compliance with time frames for length of stay	6	6			

- No noted deficiencies.

APPENDIX A (Cont'd)

See Audit & Control's
Comments (p. 78)

SC-O Case Record Review Annual Summary

Program: Peconic Heights

Year: 2003

Service
Standard: S8

	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Annual
Number of Records Reviewed: # of Open Records	3	3			
# of Closed Records	3	3			
Is this documentation present?	Number of Compliant Case Records:				
1. Biographical or other-identifying information	6	6			
2. Reason for Request or Referral for services	6	6			
3. Assessments	6	6			
4. Service Plans	6	6			
5. Description of all services provided	6	6			
6. Routine documentation	6	6			
7. Appropriate written consents	6	6			
8. Progress or case notes (timely entry)	6	6			
9. Summaries	6	6			
10. Contact entries (within 2 business days)	6	6			
11. Quarterly Supervision	N/m	N/m			
12. Relevant signatures	6	6			
13. Service Outcomes	6	6			
14. Recommendations for ongoing future service needs	6	6			
15. Aftercare Planning	6	6			
16. Closing summary (within 30 days of discharge)	3	3			
Are the following Quality of Service Indicators met?					
17. Matched service needs with services provided	6	6			
18. Changes in level of care	N/a	N/a			
a. Higher level of care					
b. Lower level of care					
c. Lateral move within level of care					
19. Need for continued service	6	6			
20. Compliance with time frames for length of stay	6	6			

• No noted deficiencies.

APPENDIX A (Cont'd)

See Audit & Control's
Comments (p. 78)

SC-O Case Record Review Annual Summary

Program: Good Shepherd

Year: 2003

Service

Standard: S8

	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Annual
Number of Records Reviewed: # of Open Records	3	3			
# of Closed Records	3	3			
Is this documentation present?	Number of Compliant Case Records:				
1. Biographical or other identifying information	6	6			
2. Reason for Request or Referral for services	6	6			
3. Assessments	6	6			
4. Service Plans	6	6			
5. Description of all services provided	6	6			
6. Routine documentation	6	6			
7. Appropriate written consents	6	6			
8. Progress or case notes (timely entry)	6	6			
9. Summaries	6	6			
10. Contact entries (within 2 business days)	6	6			
11. Quarterly Supervision	N/m	N/m			
12. Relevant signatures	6	6			
13. Service Outcomes	6	6			
14. Recommendations for ongoing future service needs	6	6			
15. Aftercare Planning	6	6			
16. Closing summary (within 30 days of discharge)	3	3			
Are the following Quality of Service Indicators met?					
17. Matched service needs with services provided	6	6			
18. Changes in level of care	N/a	N/a			
a. Higher level of care					
b. Lower level of care					
c. Lateral move within level of care					
19. Need for continued service	6	6			
20. Compliance with time frames for length of stay	6	6			

- No noted deficiencies.

APPENDIX A (Cont'd)

See Audit & Control's
Comments (p. 78)

SC-O Case Record Review Annual Summary

Program: St. Joseph's

Year: 2003

Service

Standard: S8

	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Annual
Number of Records Reviewed: # of Open Records	3	3			
# of Closed Records	3	3			
Is this documentation present?	Number of Compliant Case Records:				
1. Biographical or other identifying information	6	6			
2. Reason for Request or Referral for services	6	6			
3. Assessments	6	6			
4. Service Plans	6	6			
5. Description of all services provided	6	6			
6. Routine documentation	6	6			
7. Appropriate written consents	6	6			
8. Progress or case notes (timely entry)	6	6			
9. Summaries	6	6			
10. Contact entries (within 2 business days)	6	6			
11. Quarterly Supervision	N/m	N/m			
12. Relevant signatures	6	6			
13. Service Outcomes	6	6			
14. Recommendations for ongoing future service needs	6	6			
15. Aftercare Planning	6	6			
16. Closing summary (within 30 days of discharge)	3	3			
Are the following Quality of Service Indicators met?					
17. Matched service needs with services provided	6	6			
18. Changes in level of care	N/a	N/a			
a. Higher level of care					
b. Lower level of care					
c. Lateral move within level of care					
19. Need for continued service	6	6			
20. Compliance with time frames for length of stay	6	6			

- No noted deficiencies.

APPENDIX A (Cont'd)

See Audit & Control's
Comments (p. 78)

SC-O Case Record Review Annual Summary

Program: Dotty's House

Year: 2003

Service

Standard: S8

	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Annual
Number of Records Reviewed: # of Open Records	N/a	3			
# of Closed Records		3			
Is this documentation present?	Number of Compliant Case Records:				
1. Biographical or other identifying information		6			
2. Reason for Request or Referral for services		6			
3. Assessments		6			
4. Service Plans		6			
5. Description of all services provided		6			
6. Routine documentation		6			
7. Appropriate written consents		6			
8. Progress or case notes (timely entry)		6			
9. Summaries		6			
10. Contact entries (within 2 business days)		6			
11. Quarterly Supervision		N/m			
12. Relevant signatures		6			
13. Service Outcomes		6			
14. Recommendations for ongoing future service needs		6			
15. Aftercare Planning		6			
16. Closing summary (within 30 days of discharge)		3			
Are the following Quality of Service Indicators met?					
17. Matched service needs with services provided		6			
18. Changes in level of care		N/a			
a. Higher level of care					
b. Lower level of care					
c. Lateral move within level of care					
19. Need for continued service		6			
20. Compliance with time frames for length of stay		6			

- No noted deficiencies.
- Dottie's House was opened in May of 2003.

APPENDIX A (Cont'd)

See Audit & Control's
Comments (p. 78)

SC-O Case Record Review Annual Summary

Program: Marydale

Year: 2003

Service

Standard: S23

	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Annual
Number of Records Reviewed: # of Open Records	3	3			
# of Closed Records	3	3			
Is this documentation present?	Number of Compliant Case Records:				
1. Biographical or other identifying information	6	6			
2. Reason for Request or Referral for services	6	6			
3. Assessments	5	6			
4. Service Plans	6	6			
5. Description of all services provided	6	6			
6. Routine documentation	6	6			
7. Appropriate written consents	6	6			
8. Progress or case notes (timely entry)	6	6			
9. Summaries	6	6			
10. Contact entries (within 2 business days)	6	6			
11. Quarterly Supervision	N/m	N/m			
12. Relevant signatures	6	6			
13. Service Outcomes	6	6			
14. Recommendations for ongoing future service needs	6	6			
15. Aftercare Planning	6	6			
16. Closing summary (within 30 days of discharge)	3	3			
Are the following Quality of Service Indicators met?					
17. Matched service needs with services provided	6	6			
18. Changes in level of care	N/a	N/a			
a. Higher level of care					
b. Lower level of care					
c. Lateral move within level of care					
19. Need for continued service	6	6			
20. Compliance with time frames for length of stay	6	6			

- No deficiencies noted.

APPENDIX A (Cont'd)

See Audit & Control's
Comments (p. 78)

SC-O Case Record Review Annual Summary

Program: Grace House

Year: 2003

Service

Standard: S23

	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Annual
Number of Records Reviewed: # of Open Records	1	3			
# of Closed Records	3	3			
Is this documentation present?	Number of Compliant Case Records:				
1. Biographical or other identifying information	4	6			
2. Reason for Request or Referral for services	4	6			
3. Assessments	3	6			
4. Service Plans	3	6			
5. Description of all services provided	4	6			
6. Routine documentation	4	6			
7. Appropriate written consents	3	6			
8. Progress or case notes (timely entry)	4	6			
9. Summaries	4	6			
10. Contact entries (within 2 business days)	4	6			
11. Quarterly Supervision	N/m	N/m			
12. Relevant signatures	4	6			
13. Service Outcomes	4	6			
14. Recommendations for ongoing future service needs	4	6			
15. Aftercare Planning	4	6			
16. Closing summary (within 30 days of discharge)	1	6			
Are the following Quality of Service Indicators met?					
17. Matched service needs with services provided	4	6			
18. Changes in level of care	N/a	N/a			
a. Higher level of care					
b. Lower level of care					
c. Lateral move within level of care					
19. Need for continued service	4	6			
20. Compliance with time frames for length of stay	4	6			

- No noted deficiencies.

APPENDIX B

EXIT CONFERENCE REPORT

Auditee: St. Christopher-Ottillie, Inc.

The Auditee was initially required to submit a formal response to the draft audit report by August 8, 2009. On July 29, 2009 a preliminary meeting was held with a representative of the Auditee for the purpose of discussing some of the findings reflected in the draft report and reviewing the associated audit workpapers. At the conclusion of the meeting, we provided the Auditee with requested copies of certain pertinent audit workpapers. In addition, the Auditee agreed to provide us with additional written documentation that would justify the reversal of audit disallowances that were reflected in the draft report.

The additional documentation was delivered to our office on July 30, 2009. The Auditee also delivered a written request for an extension of time in which to respond to the draft report. We granted the Auditee's request, thereby extending the response deadline to August 28, 2009.

A formal written response (Response) to the report was submitted to our office by the Auditee on August 25, 2009 (Appendix A, p. 33).

An exit conference was held in our office with the Auditee on September 10, 2009 to discuss points of contention cited in the Response and to discuss the results of our review of the additional written documentation provided by the Auditee in support of their Response. Those in attendance were as follows:

<u>Name</u>	<u>Title</u>	<u>Organization</u>
Johanna Richman	Assistant Executive Director/CFO	SCO Family of Services
Mark Spera	Special Projects Manager	SCO Family of Services
Marcia Lucas	Program Director	SCO Family of Services
Elizabeth Tesoriero	Executive Director of Auditing Services	Suffolk County Dept. of Audit & Control
Stephen McMaster	Chief Auditor	Suffolk County Dept. of Audit & Control
Gary Trombino	Investigative Auditor	Suffolk County Dept. of Audit & Control

APPENDIX B (Cont'd)

EXIT CONFERENCE REPORT

Auditee: St. Christopher-Ottile, Inc.

At the exit conference we informed the Auditee that our assessment of the additional documentation which was provided on July 30, 2009 resulted in the elimination of the audit adjustment that disallowed the portion of reported salaries that, in aggregate, exceeded the approved budget for the Program Director and Shelter Manager Job titles. This decreased the salary/wages audit disallowance by \$43,058, the associated fringe benefit audit disallowance by \$10,179 and the related program and agency administration disallowances by \$6,249.

The Auditee's written response to the audit, along with copies of various documents, can be found in Appendix A, (pp. 33-77). Audit and Control's Assessment of the Auditee's response is as follows:

APPENDIX B (Cont'd)

**Audit and Control's Assessment of
St. Christopher-Ottillie, Inc.'s
Response to the Audit**

1. Overnight Shift Staff:

The Auditee strongly disagreed with our disallowance of the salaries/wages associated with overnight staff who were permitted to sleep between the hours of 12:00 am and 6:00 am. Although we acknowledge that the Auditee only paid these staff members a nominal amount (\$30) for the hours they were permitted to sleep, we believe supervision, which involves a critical watching and directing of activities or actions, cannot be performed by individuals who are asleep.

Twenty-four-hour-per-day supervision of homeless shelter clients, which is required by Chapter 277 of the Laws of Suffolk County, is necessary to ensure both the security and safety of the homeless shelter clients. As such, overnight supervision must not be limited to client intake or emergencies but must also include continuous oversight of access to the facility during specified hours; surveillance of the grounds and clients to prevent theft and resident harm; monitoring of client curfew and other requirements established by the Auditee's approved Client Rules of Conduct and Rules Infraction Procedures; and the monitoring of client absences. These duties cannot be effectively performed by sleeping staff. It is important to note that many of the homeless shelter clients were victims of domestic violence, alcohol/drug abuse, and other societal problems deeply affecting their wellbeing and as a result were entered into the County Funded Program in order to provide a highly structured, stable and supervised environment. We therefore believe our audit adjustment is warranted.

2. Salaries Exceeding Contract Budget:

- A. The Auditee contends that due to a budgeting error, the July 1, 2003 through June 30, 2004 budgeted salaries/wages reflected only two months of expenses associated with a homeless shelter facility that became operational during the month of May 2003. This resulted in an understatement in the Shelter Manager and Program Director budgeted salaries/wages. The Auditee provided additional documentation pertaining to the calculation of budgeted salaries/wages which we found adequately supported the Auditee's contention. In addition, pursuant to inquiries of the Department made by our office and the Auditee subsequent to the audit, the Department issued a retroactive approval for budgeted wage increases associated with these two job titles due to the addition of the homeless shelter facility. The audit report was therefore revised to allow the Program Director and Shelter Manager salaries/wages, the related fringe benefit expenses and the related administration expenses.

APPENDIX B (Cont'd)

**Audit and Control's Assessment of
St. Christopher-Ottile, Inc.'s
Response to the Audit**

- B. The Auditee disagrees with our disallowance of the salaries/wages associated with a Quality Assurance Specialist that was not included in the Auditee's budget as approved by the Department. The Auditee contends that the Quality Assurance Specialist provided an independent and impartial view of the effectiveness and efficiency of the County Program that could not be provided by an employee of the County Program.

Although this employee may have provided services to the County Program, the contract between the Auditee and the Department is clear in its requirement that the Auditee must maintain staff positions and salaries identical to those indicated in the Agency's budget as approved by the Department. Furthermore, an inquiry made by our office to the Department concerning the Quality Assurance position revealed that this is not a job title that is recognized by the Department and therefore it would not have been allowed in the approved budget. We therefore believe our audit adjustment is warranted.

- C. The audit disallowed \$534 of excess salaries/wages associated with three Child Care Workers whose salaries, when combined, exceeded the budgeted total approved for that title. However, the Auditee contends that these three employees were incorrectly reported as Child Care Workers rather than Counselors. Our subsequent review revealed that had these employees been reported correctly as Counselors no adjustment would be necessary since the Counselor job title budgeted total exceeded total reported expenses associated with this job title. The audit report was therefore revised to allow the Child Care Worker's salaries/wages, the related fringe benefit expenses and the related administration expenses.

3. Administration Expenses:

Agency administration expenses were disallowed by multiplying an audit allocation rate of 7.25886% (total agency administration expenses reported for the County Program as a % of total reported direct expenses of the County Program) by total disallowed expenses. Consequently the audit allocation rate was multiplied by the aforementioned revisions to salaries/wages, fringe benefits and program administration audit adjustments (2A and 2C above) to determine the proper reduction to the related disallowed agency administration expenses. The Auditee asserts that since reported Agency Administration costs were well below the contracted ceiling of 20% of total direct program expenses, the audit adjustment pertaining to the remaining disallowed administration expenses is punitive and therefore should be reversed as well. We do not believe that this audit adjustment is punitive in nature as it does not reflect a penalty assessed against the Auditee for

APPENDIX B (Cont'd)

**Audit and Control's Assessment of
St. Christopher-Ottile, Inc.'s
Response to the Audit**

incorrectly reporting non-reimbursable expenses. This adjustment merely reallocates agency administration expenses by applying the Auditee's allocation methodology to reimbursable direct program expenses, as would have occurred had the Auditee initially reported expenses properly. As a result, no further revisions of this audit adjustment are deemed warranted.

We would like to acknowledge and extend our appreciation for the full cooperation and courtesy extended by the Agency's staff during the course of this audit.